

STATE AND LOCAL TAX BURDEN ANALYSIS

EXECUTIVE SUMMARY

FY 2006 TAXES

Idaho's revenue and taxation picture is typified by moderate to low overall taxes and a broad structure with good balance between tax components. Idaho relies principally upon three major taxes: income, sales and property.

On the basis of taxes paid per person, Idaho's overall tax burden ranks 46th nationally (out of 51) and 11th regionally (out of the 11 western states).

	<u>RANK</u>			<u>RANK</u>	
Property tax.....	38	29.6% below national average		9	15.9% below western median
*Sales tax.....	38	22.0% below national average		9	33.8% below western median
Individual income....	27	7.1% below national average		5	2.8% above western median
Corporate income...	<u>30</u>	<u>23.5% below national average</u>		<u>5</u>	<u>0.4% above western median</u>
Overall ranking.....	46	23.1% below national average		11	14.3% below western median

Because of relatively low income in Idaho, the state's overall tax burden relative to income is 34th nationally and 6th among the 11 western states.

Property tax.....	31	12.9% below national average	5	0.9% above western median
Sales tax.....	26	3.5% below national average	9	22.7% below western median
Individual income.....	18	15.0% above national average	4	24.2% above western median
Corporate income.....	<u>23</u>	<u>3.4% below national average</u>	<u>5</u>	<u>0.2% above western median</u>
Overall ranking.....	34	4.9% below national average	6	exactly equals western median

On an overall basis, Idaho taxes are slightly below the U.S. average on an income-based analysis, while the state remains significantly below the U.S. average on a per capita basis:

	<u>Per \$1,000 of Income</u>	<u>Per capita</u>
Idaho total tax burden	\$106.95	\$3,076
National average total tax burden	\$112.41	\$4,001
Western median total tax burden	\$106.95	\$3,591

Because per capita income in Idaho is 19.2 percent lower than the U.S. average, ranking systems which compare taxes to income will show higher comparative taxes in Idaho than systems which are based on population.

Idaho's major taxes are well balanced. In 2006, property taxes raised 27.5% of overall tax revenue, while income taxes accounted for 31.6% (individual for 27.2% and corporate income tax for 4.4%), and sales tax accounted for 24.0% of our tax revenue. The proportions shifted away from sales tax and toward income tax this year with the expiration of a two year increase in the sales tax rate.

* Reflects year with 5% sales tax rate in Idaho.

COMPARATIVE TAX POTENTIAL:

Tax Burden in Idaho and the United States

Fiscal Year 2006

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Acknowledgement:

Tax and population information is available from the U.S. Census Bureau, at www.census.gov/govs/www/estimate.html, the Bureau's Internet website, although information supplied for this report may vary slightly from website information. Income is derived from U.S. Bureau of Economic Analysis quarterly estimates.

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TAX BURDEN IN IDAHO AND THE UNITED STATES - FISCAL YEAR 2006
IDAHO REVENUE SYSTEM - SUMMARY:

The Idaho revenue and taxation picture is typified by moderate overall taxes and a broad structure with good balance between tax components. When observed on a regional basis, Idaho is in the somewhat unusual position of relying on three major taxes (income, sales, and property), as opposed to the systems hinged on only two taxes that are found in each of our border states except Utah. On the basis of taxes paid per person, the breadth of the Idaho system, combined with rapid population growth, produces the effect of being moderate in most specific tax types, while ranking our overall per capita tax burden 46th highest nationally and 11th highest in the 11 western states. Idaho has relatively low income (with a rank of 46th nationally and 10th out of the 11 western states), and this raises our tax burden relative to income. In fiscal year 2006, this measure of overall tax burden shows us ranking 34th nationally and 6th highest out of the 11 western states.

The Idaho tax system has tended to rely relatively less on property tax, and relatively more on motor vehicle taxes and income taxes in comparison to both regional and national practices. This year's pattern shows increased reliance on both corporate and individual income tax and decreased reliance on sales tax. This shift can be attributed to both a strong economy, which contributes to income tax revenue and the expiration of a temporary (two-year) increase in the sales tax rate, with only one month of collections at the previous higher rate. Similar overall patterns emerge using either income-based or population-based comparisons; however, our tax burden appears considerably lower when computed on a per capita basis. This reflects our relatively very low per capita income, which trails the national average by 19.2%.

A comparison of FY 2005 and FY 2006 Idaho tax burden shows the following for our major taxes:

1. Idaho's individual income tax burden increased between 2004 and 2005, going from 9.2% over the U.S. average in FY 2005 to 15% over the U.S. average in FY 2006, relative to total personal income. This is the highest relative burden for this tax since FY 2000, although it remains below typical ranges found during the 1990s. For this tax, Idaho's income based ranking increased from 22nd to 18th while our population based ranking increased from 30th to 27th.
2. Corporate income tax burden is highly volatile due mostly to variations in corporate taxable income. On an income basis, the relative burden in Idaho rose from 20.9% below the U.S. average in FY 2004 to 17.6% below in FY 2005 and then to 3.4% below in FY 2006. On a per capita basis, Idaho rose from 35.3% below the U.S. average in FY 2004 to 32.4% below this average in FY 2005 and then to 23.5% below in FY 2006.
3. Property tax burdens in Idaho did not change significantly in FY2006, and were 12.9% or 29.6% below U.S. averages, depending on whether

income or population is used as a basis for the measurement. The Idaho overall property tax burden remains at its lowest point since FY 1996. Property tax burdens shown in this report do not reflect the removal of most school M&O property taxes in 2006, since the legislation that enacted that change was subsequent to the tax collections used for this FY 2006 analysis.

4. Idaho's relative sales tax burden decreased significantly in FY 2006 due to the expiration of a two-year rate increase. On July 1, 2005, the beginning of FY 2006, the sales tax rate went from 6% to 5%. Because revenue collection lags by one month, FY 2006 included one month at the higher rate and 11 months at the lower rate. In FY 2006, the sales tax burden decreased from 8.5% above the U.S. average in FY 2005 to 3.5% below the U.S. average in FY 2006. On a per capita basis, Idaho's relative sales tax burden decreased from 11% below the U.S. average in FY 2005 to 22% below this average in FY 2006.
5. Idaho's relative motor vehicle tax burden (fuel taxes and licenses and registration fees) stabilized in FY 2006, remaining well above the national average in this category. Idaho's motor vehicle tax burden was 54.3% over the U.S. average, based on income, and 24.7% over the U.S. average on a per capita basis. Comparisons between states are difficult for these taxes, because some states require motor vehicles to pay personal property tax, in which case the amounts would be included in the property tax category. Idaho's motor vehicle registration fees are in lieu of property tax and tend to inflate the apparent relative level of Idaho motor vehicle taxes.

Idaho's major taxes traditionally have been well balanced. In FY 2006, property taxes raised 27.5% of overall tax revenue, while income taxes accounted for 31.6% (individual for 27.2% and corporate income tax for 4.4%), and sales tax accounted for 24.0% of our tax revenue. The proportional shares represented by each major tax showed less reliance on sales tax and greater reliance on income taxes in FY 2006.

Regionally, western states either do not have sales tax or tend to rely more on this tax than most other areas of the country. Except for the 2004 - 2005 period, during which Idaho had a higher sales tax rate in place, Idaho typically has had the lowest relative sales tax among western states using the tax. This pattern reoccurred in FY 2006.

Table 1 summarizes changes in tax collections in Idaho and nationally over the most recent two-year period.

Table 1: Change in Total Tax Collections FY 2005 - FY 2006

Tax Type	Idaho - FY 2005/2006 Percent Change	U.S. - FY 2005/2006 Percent Change
Property	7.4%	7.0%
Sales	-4.4%	7.3%
Individual Income	17.5%	11.5%
Corporate Income	41.0%	22.7%
Motor Vehicle	3.7%	3.7%
Overall	7.7%	9.0%

METHODOLOGY:

Tax burdens throughout the nation can be compared by determining tax collections in proportion to the personal income in a given state and comparing this to the hypothetical tax generated by applying the national average tax rate to each state's income. In addition, a per capita tax burden can be determined by applying the national average per capita amount of any tax to each state's population. The result of these calculations is known as a state's tax capacity or tax potential, since the amount shown represents tax that would have been collected in each state if the tax rates for that state equaled the national average rate. This then tells us where each state stands in relation to the national average in terms of tax revenue generating ability.

If a state's potential tax or tax capacity is greater than its actual tax, that state is underutilizing its tax potential relative to the average state. Similarly, a state is overutilizing its tax potential if its actual tax collections exceed the potential determined from the average tax rate. The degree of over or under utilization is known as the tax effort, which is expressed as an index in relation to 100%, the point at which no over or under utilization is indicated.

Throughout this report, ranks are assigned with 1 equaling the highest taxes (or income on the per capita income chart).

NATIONAL CONDITIONS:

Total nationwide state and local taxes for fiscal year 2006 were \$1,195,254.0 million, up 9.0% since FY 2005. Total personal income increased 6.5% to \$10,633,358 million. The national average tax rate increased slightly from 10.98% in FY 2005 to 11.24% of income in FY 2006.

In 2006, total U.S. population increased by 0.8% to 298,755,000. The average overall per capita tax increased 8.2% to \$4,000.79.

States that typically overutilize most or all taxes tend to be the ones whose residents have high tax burdens. California, for instance, whose taxes precipitated a major tax revolt in the 1970s, overutilized property taxes by more than \$3.25 billion in 1977-1978. In fiscal year 2006 (and for many years) California was the largest **underutilizer** of property tax (\$9.9 billion).

Overall tax overutilization reached an extreme this year of \$31.2 billion in New York (33.7% over the U.S. average), while the greatest amounts of underutilization were \$13.3 billion in Texas and \$5.5 billion in Florida. Patterns for New York, Texas, and Florida have become ingrained over time. However, tax utilization does change in response to economic conditions, tax policy decisions, or merely single year aberrations.

The most significant overall tax burden changes in FY 2006 were in Arizona and Nevada, which dropped 10 and 16 ranks, respectively. Louisiana gained nine ranks. Idaho's overall tax burden ranks relative to both income and population decreased slightly.

Property tax rank changes were minimal this year, with no state's rank changing by more than four places.

Sales taxes decreased in Idaho, which fell nine ranks, the largest rank change in the U.S. Georgia rose seven ranks.

New Jersey increased 12 ranks, while Indiana decreased by seven ranks in the area of individual income tax in comparison to income.

It is important to place the most emphasis on long-term trends, since often, when state rankings swing back and forth from year to year, this is an indication of data continuity problems, reporting errors, and short-term economic or tax policy changes, rather than long-term changes in taxation patterns or policies.

DISTORTING FACTORS:

Each year states have one-time or atypical collections or refunds, which may be large enough to affect individual state rankings or even to distort national averages used to compute each state's tax burden. For this reason, long-term patterns of taxation should be ascertained by comparing states over several years. In addition, substitution of one tax for another may make the imposed tax appear higher. This effect is most apparent in states that have not enacted sales or income taxes. However, substitution of higher vehicle registration fees for personal property taxes on vehicles can alter apparent relative tax burdens (see: Idaho Revenue System - Summary).

For longitudinal analysis, all of the tax information presented in this study has been analyzed under the same methodology since the fiscal year 1984 study was prepared. Prior to that time, corporate and individual income taxes were combined, but identical utilization methodology has been employed back to fiscal year 1980. Reports beginning in 1980 are available from the Idaho State Tax Commission.

SUMMARY OF IDAHO'S TAX BURDEN:

Prior to 2002, the long-term pattern in Idaho had been a relative overall tax burden slightly above the U.S. average using income based analysis and significantly below the U.S. average on a per capita basis. In FY 2002, relative burden measured in comparison to income decreased substantially to 4.6% below the U.S. average. Since that time the relative burden has been stable within a narrow range. In FY 2006, this relative burden was 4.9% below the U.S. average. Our income based relative ranking dropped from 31st to 34th. Idaho's per capita ranking dropped from 43rd to 46th, and we remain significantly below the U.S. average using this measure.

In FY 2006, Idaho underutilized all taxes by \$229.6 million using income as a basis for comparison. This represents the greatest comparative underutilization since FY 1988.

The overall tax burden in Idaho in FY 2006 increased 1.0%, to \$106.95 per \$1,000 of income. Overall taxes increased 7.7% during this period. This increase in tax collections was mitigated by a 6.7% increase in total personal income over the same period. Our per capita taxes rose 5.1%, to \$3,075.81 for each person. National average taxes in FY 2006 were \$112.41 per \$1,000 of income (2.3% higher than in FY 2005) or \$4,000.79 for each person. Table 2 shows our tax effort and corresponding rank on a national level. An effort of 100% would indicate taxes equal to the U.S. average effective tax rate for a particular tax or overall.

Table 2: FY 2006 Idaho taxes in comparison to U.S. averages

Type of Tax	Based on Income		Based on Population	
	Tax Effort %	Rank*	Tax Effort %	Rank*
Property	87.1	31	70.4	38
Sales	96.5	26	78.0	38
Individual Income	115.0	18	92.9	27
Corporate Income	94.6	23	76.5	30
Motor Vehicle	154.3	5	124.7	11
Overall	95.1	34	76.9	46

*Note: Lower ranks equal higher taxes, with 1 being the highest.

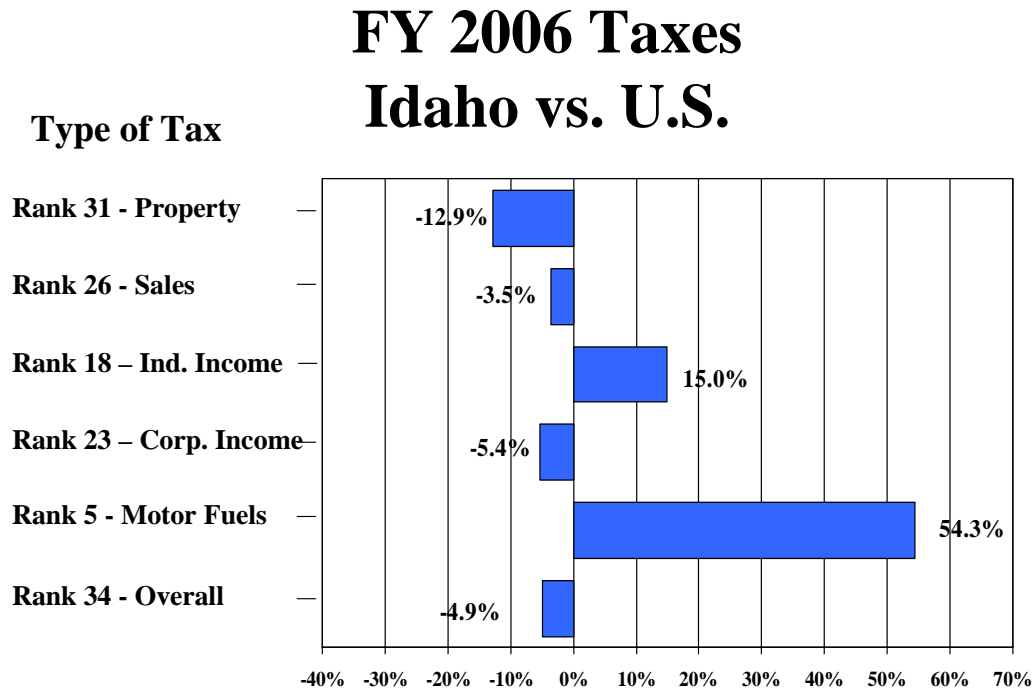
Per capita income in Idaho changed at a slower rate than the national average per capita income, dropping Idaho to 19.2% below the U.S. average. Ranking systems which compare taxes to income will show higher comparative taxes in Idaho than systems which are based on population.

Table 3 compares Idaho's tax and income ranks for the most recent five analysis periods and shows how many states utilize each tax (the District of Columbia is considered a "state" for the purposes of this chart and all rankings in this report).

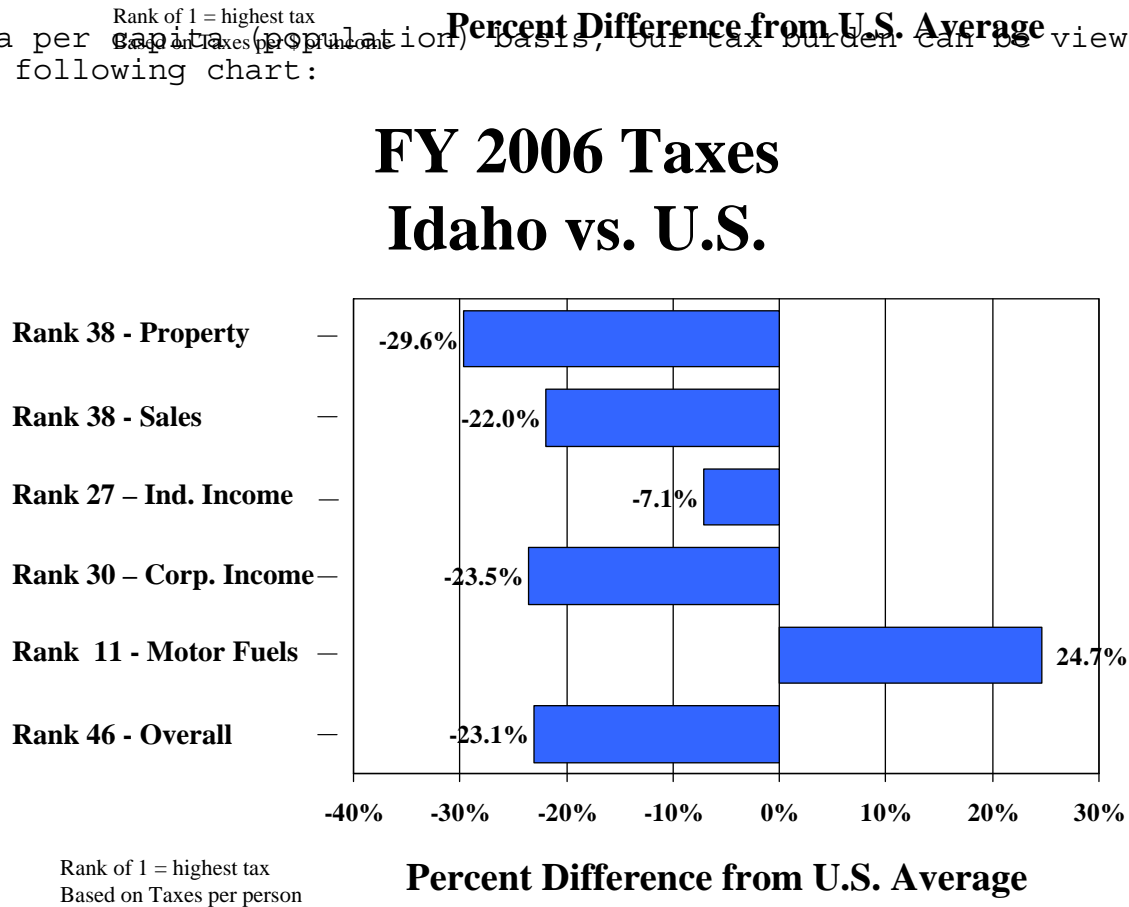
Table 3: Relative income and tax ranks for Idaho since FY 2000

Type of Tax	Number of States	Income Basis for Rank					Population Basis for Rank				
		FY 2000	FY 2002	FY 2004	FY 2005	FY 2006	FY 2000	FY 2002	FY 2004	FY 2005	FY 2006
Property	51	29	31	31	32	31	36	37	37	38	38
Sales	47	31	27	18	17	26	39	39	31	29	38
Individual Income	44	16	22	21	22	18	23	30	31	30	27
Corporate Income	47	21	30	27	26	23	25	34	30	33	30
Motor Vehicle	51	4	3	5	6	5	6	8	13	13	11
Overall	51	20	38	27	31	34	39	44	43	43	46
Per Capita Income	51	42	44	46	43	46	XX	XX	XX	XX	XX

Graphically, Idaho's income based tax burden can be viewed as follows:

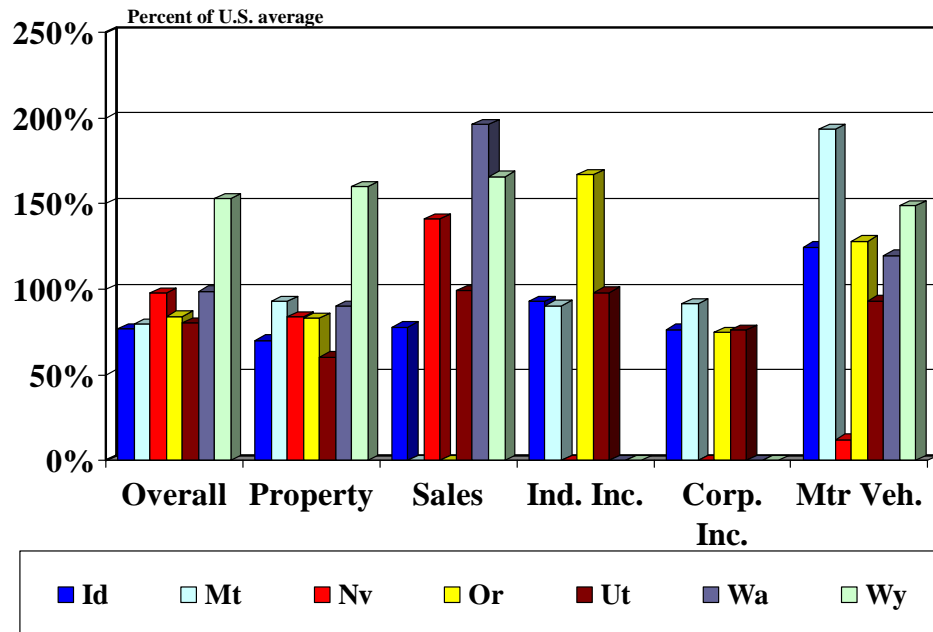


On a per capita (population) basis, our tax burden can be viewed using the following chart:



On a regional basis, Idaho can be effectively compared to states within the 11 western states area. A comparison with only our immediate neighboring states indicates the following:

Fiscal Year 2006 Tax Burden Idaho vs. Neighbor States



The charts found on the next four pages indicate the results of income and population based comparisons both regionally and nationally. The first two charts show only ranks, while the final two indicate effective tax rates or amounts.

Income-Based Comparisons - FY 2006						
Type of Tax	Idaho's Position Among 11 Western States (National Rank)	Western States Having Lower Taxes National Rank:		Western States with Higher Taxes National Rank:		Western States Not Using Tax
Property Tax	5 (31)	Arizona	32	Montana	16	
		Colorado	33	Oregon	26	
		California	37	Washington	30	
		Nevada	36	Wyoming	5	
		Utah	39			
		New Mexico	48			
Sales Tax	9 (26)			Arizona	9	Montana
				California	16	Oregon
				Colorado	24	
				Nevada	11	
				New Mexico	5	
				Utah	13	
				Washington	8	
				Wyoming	7	
Individual Income Tax	4 (18)	Arizona	40	California	6	Nevada
		Colorado	33	Oregon	2	Washington
		Montana	21	Utah	16	Wyoming
		New Mexico	37			
Corporate Income Tax	5 (23)	Arizona	24	California	7	Nevada
		Colorado	44	Montana	15	Washington
		Oregon	31	New Mexico	8	Wyoming
				Utah	19	
Motor Vehicle Tax	2 (5)	Arizona	37	Montana	1	
		California	45			
		Colorado	42			
		New Mexico	9			
		Oregon	10			
		Nevada	29			
		Utah	27			
		Washington	28			
		Wyoming	15			
All State & Local Taxes	6 (34)	Arizona	38	California	14	
		Colorado	47	New Mexico	9	
		Montana	35	Utah	21	
		Nevada	40	Wyoming	1	
		Oregon	39	Washington	31	

Note: Rank of 1 = highest effective rate.

Population-Based Comparisons - FY 2006						
Type of Tax	Idaho's Position Among 11 Western States (National Rank)	Western States Having Lower Taxes National Rank		Western States with Higher Taxes National Rank		Western States Not Using Tax
Property Tax	9 (38)	New Mexico Utah	49 41	Arizona California Colorado Montana Nevada Oregon Washington Wyoming	36 29 24 23 30 31 26 5	
Sales Tax	9 (38)			Arizona California Colorado Nevada New Mexico Utah Washington Wyoming	11 14 18 7 9 20 1 3	Montana Oregon
Individual Income Tax	5 (27)	Arizona Montana New Mexico	40 29 39	California Colorado Oregon Utah	7 20 6 21	Nevada Washington Wyoming
Corporate Income Tax	5 (30)	Colorado Oregon Utah	41 33 31	Arizona California Montana New Mexico	26 9 19 12	Nevada Washington Wyoming
Motor Vehicle Tax	4 (11)	Arizona California Colorado Nevada New Mexico Utah Washington	46 43 40 18 23 36 20	Montana Oregon Wyoming	1 8 5	
All State & Local Taxes	11 (46)			Arizona California Colorado Montana Nevada New Mexico Oregon Utah Washington Wyoming	39 10 29 42 21 30 35 41 19 3	

Note: A rank of 1 = highest effective rate.

Effective Tax Rate as Percent of 2006 Total Personal Income							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	2.94%	4.98%	2.92	1.70%	5.51%	3.10%	1.40%
		WY	AZ	NM	NH	OR	AL
Sales Tax	2.56%	5.04%	3.31%	0%	5.76%	2.56%	0%
		WA	UT	MT OR	LA	ID	DE MT NH OR
Individual Income Tax	2.90%	4.66%	2.34%	0%	4.69%	2.60%	0%
		OR	CO	NV WA WY	NY	AR	FL NV SD TX WA WY AK
Corporate Income Tax	0.47	0.74%	0.47%	0%	3.28%	0.44%	0%
		CA	AZ	NV WA WY	AK	NE	NV TX WA WY
*Motor Vehicle Tax	0.83	1.25%	0.63%	0.43%	1.25%	0.65%	0.16%
		MT	UT	CA	MT	AL	DC
Total State & Local Taxes	10.70%	15.84%	10.70%	9.46%	15.84%	11.04%	8.95%
		WY	ID	CO	WY	PA	NH

*Includes motor fuels.

Idaho's Fiscal Year 2006 Total Per Capita Taxes (\$)							
Tax Category	Idaho	11 Western			Nationwide		
		High	Median	Low	High	Median	Low
Property Tax	\$ 846	\$1,921	\$1,007	\$ 491	\$2,371	\$1,084	\$ 420
		WY	NV	NM	NJ	WA	AL
Sales Tax	\$ 737	\$ 1,853	\$1,113	\$ 0	\$ 1,853	\$ 845	\$ 0
		WA	CA	MT OR	WA	MO	DE MT NH OR
Individual Income Tax	\$ 835	\$ 1,500	\$ 812	\$ 0	\$ 2,105	\$ 835	\$ 0
		OR	MT	NV WA WY	DC	IA	FL NV SD TX WA WY AK
Corporate Income Tax	\$ 135	\$ 285	\$135	\$ 0	\$1,213	\$ 144	\$ 0
		CA	UT	NV WA WY	AK	AZ	NV TX WA WY
*Motor Vehicle Tax	\$ 240	\$ 372	\$ 230	\$ 157	\$ 372	\$ 209	\$ 74
		MT	WA	AZ	MT	AR	NY
Total State & Local Taxes	\$3,076	\$ 6,116	\$ 3,591	\$ 3,076	\$ 7,764	\$ 3,706	\$ 2,782
		WY	NM	ID	DC	LA	AL

*Includes motor fuels.

APPENDIX

CHART I: FY 2006 PROPERTY TAX BURDEN - BASED ON TOTAL PERSONAL INCOME

6/10/08

State	Personal Income FY 2006 \$ Million	State & Local FY-06 Property Tax Revenue \$ Million	Tax Capacity Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	10,633,358	359,109.1			3.38%		
Alabama	137,422	1,926.9	4,641.0	2,714.1	1.40%	41.5%	51
Alaska	25,080	969.2	847.0	(122.2)	3.86%	114.4%	14
Arizona	189,482	5,524.0	6,399.2	875.1	2.92%	86.3%	32
Arkansas	77,433	1,320.1	2,615.0	1,294.9	1.70%	50.5%	47
California	1,396,357	37,225.2	47,157.7	9,932.5	2.67%	78.9%	37
Colorado	182,131	5,269.1	6,150.9	881.8	2.89%	85.7%	33
Connecticut	172,896	7,566.3	5,839.0	(1,727.2)	4.38%	129.6%	8
Delaware	32,519	530.8	1,098.2	567.5	1.63%	48.3%	49
Dist. of Col.	32,766	1,213.6	1,106.6	(107.0)	3.70%	109.7%	18
Florida	642,015	23,045.0	21,682.1	(1,362.9)	3.59%	106.3%	19
Georgia	292,713	8,946.1	9,885.5	939.4	3.06%	90.5%	29
Hawaii	45,772	982.7	1,545.8	563.1	2.15%	63.6%	44
Idaho	42,100	1,238.7	1,421.8	183.1	2.94%	87.1%	31
Illinois	477,463	19,555.1	16,124.8	(3,430.3)	4.10%	121.3%	12
Indiana	198,517	8,407.5	6,704.3	(1,703.2)	4.24%	125.4%	10
Iowa	95,831	3,391.9	3,236.4	(155.5)	3.54%	104.8%	20
Kansas	92,667	3,273.9	3,129.5	(144.4)	3.53%	104.6%	21
Kentucky	121,735	2,420.7	4,111.2	1,690.5	1.99%	58.9%	46
Louisiana	114,630	2,469.7	3,871.3	1,401.5	2.15%	63.8%	43
Maine	41,400	2,210.5	1,398.2	(812.3)	5.34%	158.1%	3
Maryland	238,970	5,961.7	8,070.5	2,108.7	2.49%	73.9%	41
Massachusetts	289,869	10,829.0	9,789.4	(1,039.5)	3.74%	110.6%	17
Michigan	336,193	13,525.1	11,353.9	(2,171.2)	4.02%	119.1%	13
Minnesota	195,664	5,340.6	6,607.9	1,267.4	2.73%	80.8%	35
Mississippi	75,970	2,076.0	2,565.7	489.6	2.73%	80.9%	34
Missouri	186,985	4,984.5	6,314.8	1,330.3	2.67%	78.9%	38
Montana	28,246	1,058.8	953.9	(104.9)	3.75%	111.0%	16
Nebraska	59,331	2,234.0	2,003.7	(230.3)	3.77%	111.5%	15
Nevada	93,776	2,509.1	3,167.0	657.9	2.68%	79.2%	36
New Hampshire	50,468	2,780.5	1,704.4	(1,076.1)	5.51%	163.1%	1
New Jersey	392,089	20,549.4	13,241.6	(7,307.8)	5.24%	155.2%	4
New Mexico	56,086	954.1	1,894.1	940.1	1.70%	50.4%	48
New York	822,571	36,438.2	27,779.8	(8,658.3)	4.43%	131.2%	7
North Carolina	276,064	6,985.4	9,323.2	2,337.8	2.53%	74.9%	40
North Dakota	20,580	634.4	695.0	60.7	3.08%	91.3%	27
Ohio	373,994	12,596.5	12,630.5	34.0	3.37%	99.7%	22
Oklahoma	111,353	1,802.5	3,760.6	1,958.1	1.62%	47.9%	50
Oregon	118,716	3,685.0	4,009.3	324.3	3.10%	91.9%	26
Pennsylvania	444,250	14,214.1	15,003.2	789.1	3.20%	94.7%	23
Rhode Island	39,067	1,887.9	1,319.4	(568.5)	4.83%	143.1%	6
South Carolina	125,137	3,960.0	4,226.1	266.1	3.16%	93.7%	24
South Dakota	24,925	767.2	841.8	74.6	3.08%	91.1%	28
Tennessee	190,204	4,125.7	6,423.5	2,297.8	2.17%	64.2%	42
Texas	792,470	32,486.1	26,763.2	(5,722.9)	4.10%	121.4%	11
Utah	73,049	1,876.7	2,467.0	590.3	2.57%	76.1%	39
Vermont	21,041	1,148.3	710.6	(437.7)	5.46%	161.6%	2
Virginia	295,247	9,233.1	9,971.1	738.0	3.13%	92.6%	25
Washington	234,130	6,910.8	7,907.0	996.3	2.95%	87.4%	30
West Virginia	49,439	1,059.1	1,669.6	610.6	2.14%	63.4%	45
Wisconsin	186,753	8,023.6	6,307.0	(1,716.6)	4.30%	127.2%	9
Wyoming	19,798	985.0	668.6	(316.4)	4.98%	147.3%	5

CHART II: FY 2006 SALES TAX BURDEN - BASED ON TOTAL PERSONAL INCOME

06/10/08

State	Personal Income FY 2006 \$ Million	State & Local FY-06 Sales Tax Revenue \$ Million	Tax Capacity: Potential Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave. Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	10,633,358	282,178.7			2.65%		
Alabama	137,422	3,843.7	3,646.8	(197.0)	2.80%	105.4%	19
Alaska	25,080	171.4	665.5	494.2	0.68%	25.7%	47
Arizona	189,482	7,463.4	5,028.3	(2,435.0)	3.94%	148.4%	9
Arkansas	77,433	3,598.5	2,054.8	(1,543.7)	4.65%	175.1%	4
California	1,396,357	40,347.5	37,055.3	(3,292.2)	2.89%	108.9%	16
Colorado	182,131	4,800.7	4,833.2	32.5	2.64%	99.3%	24
Connecticut	172,896	3,040.7	4,588.2	1,547.5	1.76%	66.3%	41
Delaware	32,519	0.0	863.0	863.0	0.00%	0.0%	48
Dist. of Col.	32,766	817.1	869.5	52.4	2.49%	94.0%	28
Florida	642,015	21,975.8	17,037.2	(4,938.6)	3.42%	129.0%	12
Georgia	292,713	9,491.9	7,767.8	(1,724.2)	3.24%	122.2%	14
Hawaii	45,772	2,355.3	1,214.6	(1,140.7)	5.15%	193.9%	2
Idaho	42,100	1,078.5	1,117.2	38.7	2.56%	96.5%	26
Illinois	477,463	9,064.4	12,670.5	3,606.1	1.90%	71.5%	40
Indiana	198,517	5,334.3	5,268.1	(66.2)	2.69%	101.3%	21
Iowa	95,831	2,272.3	2,543.1	270.8	2.37%	89.4%	33
Kansas	92,667	2,828.9	2,459.1	(369.8)	3.05%	115.0%	15
Kentucky	121,735	2,758.3	3,230.5	472.2	2.27%	85.4%	37
Louisiana	114,630	6,597.6	3,041.9	(3,555.6)	5.76%	216.9%	1
Maine	41,400	1,041.2	1,098.6	57.4	2.52%	94.8%	27
Maryland	238,970	3,381.7	6,341.6	2,959.9	1.42%	53.3%	45
Massachusetts	289,869	4,009.4	7,692.3	3,682.9	1.38%	52.1%	46
Michigan	336,193	8,080.9	8,921.6	840.7	2.40%	90.6%	32
Minnesota	195,664	4,505.9	5,192.4	686.5	2.30%	86.8%	35
Mississippi	75,970	3,048.8	2,016.0	(1,032.8)	4.01%	151.2%	8
Missouri	186,985	4,932.7	4,962.0	29.4	2.64%	99.4%	23
Montana	28,246	0.0	749.6	749.6	0.00%	0.0%	49
Nebraska	59,331	1,648.0	1,574.5	(73.6)	2.78%	104.7%	20
Nevada	93,776	3,320.7	2,488.6	(832.1)	3.54%	133.4%	11
New Hampshire	50,468	0.0	1,339.3	1,339.3	0.00%	0.0%	50
New Jersey	392,089	6,853.4	10,404.9	3,551.5	1.75%	65.9%	42
New Mexico	56,086	2,469.4	1,488.4	(981.1)	4.40%	165.9%	5
New York	822,571	21,801.9	21,828.7	26.8	2.65%	99.9%	22
North Carolina	276,064	6,785.1	7,325.9	540.9	2.46%	92.6%	31
North Dakota	20,580	510.3	546.1	35.8	2.48%	93.4%	29
Ohio	373,994	9,201.3	9,924.7	723.4	2.46%	92.7%	30
Oklahoma	111,353	3,186.2	2,955.0	(231.2)	2.86%	107.8%	17
Oregon	118,716	0.0	3,150.4	3,150.4	0.00%	0.0%	51
Pennsylvania	444,250	8,605.2	11,789.1	3,183.9	1.94%	73.0%	39
Rhode Island	39,067	854.3	1,036.7	182.5	2.19%	82.4%	38
South Carolina	125,137	3,282.2	3,320.8	38.6	2.62%	98.8%	25
South Dakota	24,925	913.8	661.4	(252.4)	3.67%	138.2%	10
Tennessee	190,204	8,205.7	5,047.5	(3,158.2)	4.31%	162.6%	6
Texas	792,470	22,529.0	21,029.9	(1,499.2)	2.84%	107.1%	18
Utah	73,049	2,420.5	1,938.5	(482.0)	3.31%	124.9%	13
Vermont	21,041	330.0	558.4	228.3	1.57%	59.1%	43
Virginia	295,247	4,283.7	7,835.0	3,551.3	1.45%	54.7%	44
Washington	234,130	11,813.0	6,213.1	(5,599.9)	5.05%	190.1%	3
West Virginia	49,439	1,125.8	1,312.0	186.2	2.28%	85.8%	36
Wisconsin	186,753	4,394.9	4,955.9	560.9	2.35%	88.7%	34
Wyoming	19,798	803.3	525.4	(277.9)	4.06%	152.9%	7

**CHART III: FY 2006 INDIVIDUAL INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

06/10/08 State	Personal Income FY 2006 \$ Million	State & Local FY-06 Individual Inc. Tax Revenue \$ Million	Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	10,633,358	268,599.4			2.53%		
Alabama	137,422	2,876.4	3,471.3	594.8	2.09%	82.9%	36
Alaska	25,080	0.0	633.5	633.5	0.00%	0.0%	51
Arizona	189,482	3,253.3	4,786.3	1,533.0	1.72%	68.0%	40
Arkansas	77,433	2,012.8	1,956.0	(56.9)	2.60%	102.9%	26
California	1,396,357	51,219.8	35,272.1	(15,947.7)	3.67%	145.2%	6
Colorado	182,131	4,258.9	4,600.6	341.7	2.34%	92.6%	33
Connecticut	172,896	5,777.6	4,367.4	(1,410.3)	3.34%	132.3%	11
Delaware	32,519	1,076.6	821.4	(255.1)	3.31%	131.1%	12
Dist. of Col.	32,766	1,232.4	827.7	(404.7)	3.76%	148.9%	4
Florida	642,015	0.0	16,217.3	16,217.3	0.00%	0.0%	50
Georgia	292,713	8,040.4	7,393.9	(646.4)	2.75%	108.7%	20
Hawaii	45,772	1,550.8	1,156.2	(394.6)	3.39%	134.1%	10
Idaho	42,100	1,222.6	1,063.4	(159.1)	2.90%	115.0%	18
Illinois	477,463	8,635.1	12,060.7	3,425.6	1.81%	71.6%	39
Indiana	198,517	4,994.8	5,014.5	19.7	2.52%	99.6%	31
Iowa	95,831	2,482.9	2,420.7	(62.2)	2.59%	102.6%	28
Kansas	92,667	2,402.1	2,340.8	(61.3)	2.59%	102.6%	27
Kentucky	121,735	3,921.9	3,075.0	(846.9)	3.22%	127.5%	14
Louisiana	114,630	2,501.1	2,895.5	394.4	2.18%	86.4%	34
Maine	41,400	1,368.9	1,045.8	(323.2)	3.31%	130.9%	13
Maryland	238,970	9,847.3	6,036.4	(3,810.9)	4.12%	163.1%	3
Massachusetts	289,869	10,483.4	7,322.1	(3,161.3)	3.62%	143.2%	7
Michigan	336,193	6,698.9	8,492.3	1,793.3	1.99%	78.9%	38
Minnesota	195,664	6,863.0	4,942.5	(1,920.5)	3.51%	138.9%	8
Mississippi	75,970	1,254.7	1,919.0	664.3	1.65%	65.4%	41
Missouri	186,985	4,821.1	4,723.3	(97.8)	2.58%	102.1%	29
Montana	28,246	768.9	713.5	(55.4)	2.72%	107.8%	21
Nebraska	59,331	1,545.0	1,498.7	(46.3)	2.60%	103.1%	25
Nevada	93,776	0.0	2,368.8	2,368.8	0.00%	0.0%	49
New Hampshire	50,468	80.9	1,274.8	1,193.9	0.16%	6.3%	43
New Jersey	392,089	10,506.6	9,904.2	(602.4)	2.68%	106.1%	22
New Mexico	56,086	1,124.0	1,416.7	292.8	2.00%	79.3%	37
New York	822,571	38,611.9	20,778.2	(17,833.7)	4.69%	185.8%	1
North Carolina	276,064	9,467.3	6,973.4	(2,493.9)	3.43%	135.8%	9
North Dakota	20,580	275.6	519.9	244.2	1.34%	53.0%	42
Ohio	373,994	13,766.5	9,447.1	(4,319.4)	3.68%	145.7%	5
Oklahoma	111,353	2,755.8	2,812.8	57.0	2.47%	98.0%	32
Oregon	118,716	5,537.4	2,998.8	(2,538.6)	4.66%	184.7%	2
Pennsylvania	444,250	12,326.4	11,221.8	(1,104.6)	2.77%	109.8%	19
Rhode Island	39,067	1,019.5	986.8	(32.6)	2.61%	103.3%	24
South Carolina	125,137	2,727.3	3,161.0	433.7	2.18%	86.3%	35
South Dakota	24,925	0.0	629.6	629.6	0.00%	0.0%	48
Tennessee	190,204	192.8	4,804.6	4,611.8	0.10%	4.0%	44
Texas	792,470	0.0	20,017.8	20,017.8	0.00%	0.0%	47
Utah	73,049	2,277.5	1,845.2	(432.3)	3.12%	123.4%	16
Vermont	21,041	542.0	531.5	(10.5)	2.58%	102.0%	30
Virginia	295,247	9,073.1	7,458.0	(1,615.1)	3.07%	121.7%	17
Washington	234,130	0.0	5,914.1	5,914.1	0.00%	0.0%	46
West Virginia	49,439	1,297.7	1,248.8	(48.9)	2.62%	103.9%	23
Wisconsin	186,753	5,906.5	4,717.4	(1,189.1)	3.16%	125.2%	15
Wyoming	19,798	0.0	500.1	500.1	0.00%	0.0%	45

**CHART IV: FY 2006 CORPORATE INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

06/10/08 State	Personal Income FY 2006 \$ Million	State & Local FY-06 Corporate Inc. Tax Revenue \$ Million	Tax Capacity: Potential Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	10,633,358	52,930.8			0.50%		
Alabama	137,422	558.8	684.1	125.3	0.41%	81.7%	34
Alaska	25,080	821.7	124.8	(696.8)	3.28%	658.2%	1
Arizona	189,482	890.0	943.2	53.2	0.47%	94.4%	24
Arkansas	77,433	368.5	385.4	16.9	0.48%	95.6%	21
California	1,396,357	10,316.5	6,950.8	(3,365.7)	0.74%	148.4%	7
Colorado	182,131	457.7	906.6	448.9	0.25%	50.5%	44
Connecticut	172,896	635.0	860.6	225.7	0.37%	73.8%	36
Delaware	32,519	295.6	161.9	(133.7)	0.91%	182.6%	6
Dist. of Col.	32,766	219.8	163.1	(56.7)	0.67%	134.8%	9
Florida	642,015	2,406.2	3,195.8	789.6	0.37%	75.3%	35
Georgia	292,713	890.7	1,457.1	566.3	0.30%	61.1%	39
Hawaii	45,772	148.1	227.8	79.8	0.32%	65.0%	38
Idaho	42,100	198.3	209.6	11.3	0.47%	94.6%	23
Illinois	477,463	2,400.3	2,376.7	(23.6)	0.50%	101.0%	17
Indiana	198,517	1,043.9	988.2	(55.7)	0.53%	105.6%	16
Iowa	95,831	285.0	477.0	192.1	0.30%	59.7%	41
Kansas	92,667	381.3	461.3	80.0	0.41%	82.7%	32
Kentucky	121,735	1,113.1	606.0	(507.2)	0.91%	183.7%	5
Louisiana	114,630	506.2	570.6	64.4	0.44%	88.7%	27
Maine	41,400	188.0	206.1	18.1	0.45%	91.2%	25
Maryland	238,970	846.9	1,189.5	342.7	0.35%	71.2%	37
Massachusetts	289,869	1,859.0	1,442.9	(416.1)	0.64%	128.8%	10
Michigan	336,193	1,886.2	1,673.5	(212.7)	0.56%	112.7%	13
Minnesota	195,664	1,072.0	974.0	(98.0)	0.55%	110.1%	14
Mississippi	75,970	317.0	378.2	61.2	0.42%	83.8%	30
Missouri	186,985	364.0	930.8	566.8	0.19%	39.1%	47
Montana	28,246	153.7	140.6	(13.1)	0.54%	109.3%	15
Nebraska	59,331	262.3	295.3	33.0	0.44%	88.8%	26
Nevada	93,776	0.0	466.8	466.8	0.00%	0.0%	51
New Hampshire	50,468	542.6	251.2	(291.4)	1.08%	216.0%	4
New Jersey	392,089	2,508.4	1,951.7	(556.7)	0.64%	128.5%	11
New Mexico	56,086	377.2	279.2	(98.0)	0.67%	135.1%	8
New York	822,571	9,046.3	4,094.6	(4,951.7)	1.10%	220.9%	2
North Carolina	276,064	1,308.0	1,374.2	66.2	0.47%	95.2%	22
North Dakota	20,580	120.1	102.4	(17.7)	0.58%	117.2%	12
Ohio	373,994	1,136.4	1,861.7	725.3	0.30%	61.0%	40
Oklahoma	111,353	304.4	554.3	249.9	0.27%	54.9%	43
Oregon	118,716	489.2	590.9	101.7	0.41%	82.8%	31
Pennsylvania	444,250	2,117.0	2,211.4	94.4	0.48%	95.7%	20
Rhode Island	39,067	169.9	194.5	24.6	0.43%	87.3%	28
South Carolina	125,137	296.8	622.9	326.2	0.24%	47.6%	46
South Dakota	24,925	61.9	124.1	62.2	0.25%	49.9%	45
Tennessee	190,204	928.3	946.8	18.4	0.49%	98.1%	18
Texas	792,470	0.0	3,944.8	3,944.8	0.00%	0.0%	49
Utah	73,049	348.1	363.6	15.5	0.48%	95.7%	19
Vermont	21,041	86.1	104.7	18.7	0.41%	82.2%	33
Virginia	295,247	863.3	1,469.7	606.4	0.29%	58.7%	42
Washington	234,130	0.0	1,165.5	1,165.4	0.00%	0.0%	48
West Virginia	49,439	533.0	246.1	(286.9)	1.08%	216.6%	3
Wisconsin	186,753	808.2	929.6	121.4	0.43%	86.9%	29
Wyoming	19,798	0.0	98.5	98.5	0.00%	0.0%	50

**CHART V: FY 2006 COMBINED CORPORATE & INDIVIDUAL INCOME TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

06/10/08 State	Personal Income FY 2006 \$ Million	State & Local FY-06 Combined IIT & CIT Tax Revenue \$ Million	Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	10,633,358	321,530.2			3.02%		
Alabama	137,422	3,435.2	4,155.3	720.1	2.50%	82.7%	38
Alaska	25,080	821.7	758.4	(63.3)	3.28%	108.3%	21
Arizona	189,482	4,143.3	5,729.5	1,586.3	2.19%	72.3%	41
Arkansas	77,433	2,381.4	2,341.4	(40.0)	3.08%	101.7%	24
California	1,396,357	61,536.3	42,222.9	(19,313.4)	4.41%	145.7%	5
Colorado	182,131	4,716.6	5,507.3	790.6	2.59%	85.6%	36
Connecticut	172,896	6,412.6	5,228.0	(1,184.6)	3.71%	122.7%	14
Delaware	32,519	1,372.1	983.3	(388.8)	4.22%	139.5%	7
Dist. of Col.	32,766	1,452.2	990.8	(461.4)	4.43%	146.6%	4
Florida	642,015	2,406.2	19,413.2	17,006.9	0.37%	12.4%	46
Georgia	292,713	8,931.1	8,851.0	(80.1)	3.05%	100.9%	25
Hawaii	45,772	1,698.8	1,384.0	(314.8)	3.71%	122.7%	13
Idaho	42,100	1,420.9	1,273.0	(147.9)	3.38%	111.6%	18
Illinois	477,463	11,035.4	14,437.5	3,402.0	2.31%	76.4%	40
Indiana	198,517	6,038.7	6,002.7	(36.0)	3.04%	100.6%	28
Iowa	95,831	2,767.9	2,897.7	129.9	2.89%	95.5%	31
Kansas	92,667	2,783.4	2,802.0	18.7	3.00%	99.3%	29
Kentucky	121,735	5,035.0	3,681.0	(1,354.0)	4.14%	136.8%	8
Louisiana	114,630	3,007.3	3,466.2	458.9	2.62%	86.8%	35
Maine	41,400	1,556.9	1,251.8	(305.1)	3.76%	124.4%	12
Maryland	238,970	10,694.2	7,225.9	(3,468.2)	4.48%	148.0%	3
Massachusetts	289,869	12,342.4	8,765.0	(3,577.4)	4.26%	140.8%	6
Michigan	336,193	8,585.1	10,165.8	1,580.7	2.55%	84.5%	37
Minnesota	195,664	7,934.9	5,916.5	(2,018.4)	4.06%	134.1%	9
Mississippi	75,970	1,571.7	2,297.2	725.5	2.07%	68.4%	42
Missouri	186,985	5,185.1	5,654.0	468.9	2.77%	91.7%	32
Montana	28,246	922.6	854.1	(68.5)	3.27%	108.0%	22
Nebraska	59,331	1,807.3	1,794.1	(13.3)	3.05%	100.7%	26
Nevada	93,776	0.0	2,835.6	2,835.6	0.00%	0.0%	51
New Hampshire	50,468	623.6	1,526.0	902.5	1.24%	40.9%	44
New Jersey	392,089	13,015.0	11,855.9	(1,159.1)	3.32%	109.8%	20
New Mexico	56,086	1,501.1	1,695.9	194.8	2.68%	88.5%	34
New York	822,571	47,658.2	24,872.8	(22,785.4)	5.79%	191.6%	1
North Carolina	276,064	10,775.3	8,347.6	(2,427.7)	3.90%	129.1%	11
North Dakota	20,580	395.7	622.3	226.6	1.92%	63.6%	43
Ohio	373,994	14,902.9	11,308.8	(3,594.1)	3.98%	131.8%	10
Oklahoma	111,353	3,060.2	3,367.1	306.9	2.75%	90.9%	33
Oregon	118,716	6,026.6	3,589.7	(2,436.9)	5.08%	167.9%	2
Pennsylvania	444,250	14,443.3	13,433.2	(1,010.1)	3.25%	107.5%	23
Rhode Island	39,067	1,189.3	1,181.3	(8.0)	3.04%	100.7%	27
South Carolina	125,137	3,024.0	3,783.9	759.9	2.42%	79.9%	39
South Dakota	24,925	61.9	753.7	691.8	0.25%	8.2%	47
Tennessee	190,204	1,121.1	5,751.3	4,630.2	0.59%	19.5%	45
Texas	792,470	0.0	23,962.6	23,962.6	0.00%	0.0%	49
Utah	73,049	2,625.6	2,208.8	(416.8)	3.59%	118.9%	17
Vermont	21,041	628.1	636.2	8.1	2.99%	98.7%	30
Virginia	295,247	9,936.4	8,927.6	(1,008.7)	3.37%	111.3%	19
Washington	234,130	0.0	7,079.6	7,079.6	0.00%	0.0%	48
West Virginia	49,439	1,830.7	1,494.9	(335.8)	3.70%	122.5%	15
Wisconsin	186,753	6,714.7	5,647.0	(1,067.7)	3.60%	118.9%	16
Wyoming	19,798	0.0	598.6	598.6	0.00%	0.0%	50

**CHART VI: FY 2006, MOTOR FUELS & LICENSE TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

06/10/08 State	Personal Income FY 2006 \$ Million	State & Local FY-06 Motor Vehicle Tax Revenue \$ Million	Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4-C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	10,633,358	57,491.5			0.54%		
Alabama	137,422	887.9	743.0	(144.9)	0.65%	119.5%	26
Alaska	25,080	109.8	135.6	25.8	0.44%	81.0%	43
Arizona	189,482	965.0	1,024.5	59.5	0.51%	94.2%	37
Arkansas	77,433	586.6	418.7	(168.0)	0.76%	140.1%	12
California	1,396,357	5,980.4	7,549.7	1,569.3	0.43%	79.2%	45
Colorado	182,131	820.2	984.7	164.5	0.45%	83.3%	42
Connecticut	172,896	658.9	934.8	275.9	0.38%	70.5%	47
Delaware	32,519	154.0	175.8	21.8	0.47%	87.6%	41
Dist. of Col.	32,766	51.3	177.2	125.9	0.16%	28.9%	51
Florida	642,015	4,216.8	3,471.2	(745.6)	0.66%	121.5%	25
Georgia	292,713	1,180.7	1,582.6	401.9	0.40%	74.6%	46
Hawaii	45,772	374.6	247.5	(127.1)	0.82%	151.4%	7
Idaho	42,100	351.3	227.6	(123.6)	0.83%	154.3%	5
Illinois	477,463	3,249.4	2,581.5	(667.9)	0.68%	125.9%	21
Indiana	198,517	1,065.3	1,073.3	8.1	0.54%	99.2%	36
Iowa	95,831	853.5	518.1	(335.4)	0.89%	164.7%	3
Kansas	92,667	611.7	501.0	(110.7)	0.66%	122.1%	23
Kentucky	121,735	738.3	658.2	(80.2)	0.61%	112.2%	30
Louisiana	114,630	782.5	619.8	(162.8)	0.68%	126.3%	20
Maine	41,400	323.8	223.8	(100.0)	0.78%	144.7%	8
Maryland	238,970	1,215.3	1,292.0	76.8	0.51%	94.1%	38
Massachusetts	289,869	968.2	1,567.2	599.0	0.33%	61.8%	48
Michigan	336,193	1,967.0	1,817.7	(149.3)	0.59%	108.2%	33
Minnesota	195,664	1,171.0	1,057.9	(113.1)	0.60%	110.7%	31
Mississippi	75,970	568.9	410.7	(158.1)	0.75%	138.5%	13
Missouri	186,985	1,047.0	1,011.0	(36.1)	0.56%	103.6%	34
Montana	28,246	352.4	152.7	(199.7)	1.25%	230.8%	1
Nebraska	59,331	426.2	320.8	(105.4)	0.72%	132.9%	17
Nevada	93,776	582.3	507.0	(75.3)	0.62%	114.8%	29
New Hampshire	50,468	216.9	272.9	56.0	0.43%	79.5%	44
New Jersey	392,089	960.1	2,119.9	1,159.8	0.24%	45.3%	49
New Mexico	56,086	434.1	303.2	(130.8)	0.77%	143.1%	9
New York	822,571	1,420.8	4,447.4	3,026.6	0.17%	31.9%	50
North Carolina	276,064	2,102.4	1,492.6	(609.8)	0.76%	140.9%	11
North Dakota	20,580	203.1	111.3	(91.9)	0.99%	182.6%	2
Ohio	373,994	2,722.9	2,022.1	(700.8)	0.73%	134.7%	16
Oklahoma	111,353	953.7	602.1	(351.7)	0.86%	158.4%	4
Oregon	118,716	909.6	641.9	(267.8)	0.77%	141.7%	10
Pennsylvania	444,250	2,922.0	2,401.9	(520.1)	0.66%	121.7%	24
Rhode Island	39,067	190.0	211.2	21.2	0.49%	90.0%	40
South Carolina	125,137	689.5	676.6	(12.9)	0.55%	101.9%	35
South Dakota	24,925	186.0	134.8	(51.3)	0.75%	138.1%	14
Tennessee	190,204	1,266.4	1,028.4	(238.0)	0.67%	123.1%	22
Texas	792,470	4,668.6	4,284.7	(383.9)	0.59%	109.0%	32
Utah	73,049	463.1	395.0	(68.2)	0.63%	117.3%	27
Vermont	21,041	145.5	113.8	(31.8)	0.69%	127.9%	19
Virginia	295,247	1,440.7	1,596.3	155.6	0.49%	90.3%	39
Washington	234,130	1,468.6	1,265.9	(202.7)	0.63%	116.0%	28
West Virginia	49,439	408.7	267.3	(141.4)	0.83%	152.9%	6
Wisconsin	186,753	1,311.9	1,009.7	(302.2)	0.70%	129.9%	18
Wyoming	19,798	146.8	107.0	(39.7)	0.74%	137.1%	15

**CHART VII: FY 2006 OVERALL TAX BURDEN
BASED ON TOTAL PERSONAL INCOME**

06/10/08 State	Personal Income FY 2006 \$ Million	State & Local FY-06 Total Tax Revenue \$ Million	Tax Capacity: Potent. Tax Coll. (\$ M.) (Ave. Rate * Pers. Inc.)	Underutil. Potential: (Overutil.) \$ Million (C4- C3)	Ave Actual Tax Rate: Col. 3 /Col. 2 (% of Inc.)	Tax Effort: % of Tax Capacity Utilized (C3/C4)	Rank: Based on Tax Effort
United States	10,633,358	1,195,254.0			11.24%		
Alabama	137,422	12,768.4	15,447.0	2,678.7	9.29%	82.7%	48
Alaska	25,080	3,664.7	2,819.1	(845.6)	14.61%	130.0%	3
Arizona	189,482	19,940.4	21,298.9	1,358.6	10.52%	93.6%	38
Arkansas	77,433	8,747.0	8,703.9	(43.1)	11.30%	100.5%	22
California	1,396,357	163,749.0	156,959.0	(6,790.0)	11.73%	104.3%	14
Colorado	182,131	17,223.5	20,472.7	3,249.1	9.46%	84.1%	47
Connecticut	172,896	19,872.0	19,434.5	(437.4)	11.49%	102.3%	20
Delaware	32,519	3,618.4	3,655.3	36.9	11.13%	99.0%	25
Dist. of Col.	32,766	4,545.2	3,683.1	(862.1)	13.87%	123.4%	5
Florida	642,015	66,695.2	72,166.4	5,471.2	10.39%	92.4%	41
Georgia	292,713	31,025.5	32,902.7	1,877.2	10.60%	94.3%	36
Hawaii	45,772	6,199.4	5,145.0	(1,054.4)	13.54%	120.5%	7
Idaho	42,100	4,502.6	4,732.2	229.6	10.70%	95.1%	34
Illinois	477,463	52,144.3	53,669.7	1,525.4	10.92%	97.2%	27
Indiana	198,517	22,950.4	22,314.5	(635.9)	11.56%	102.8%	17
Iowa	95,831	10,256.5	10,772.0	515.6	10.70%	95.2%	33
Kansas	92,667	10,451.9	10,416.3	(35.6)	11.28%	100.3%	23
Kentucky	121,735	13,558.5	13,683.7	125.2	11.14%	99.1%	24
Louisiana	114,630	15,724.0	12,885.1	(2,838.9)	13.72%	122.0%	6
Maine	41,400	5,805.6	4,653.6	(1,151.9)	14.02%	124.8%	4
Maryland	238,970	25,788.8	26,861.7	1,072.9	10.79%	96.0%	29
Massachusetts	289,869	30,635.7	32,583.0	1,947.4	10.57%	94.0%	37
Michigan	336,193	36,016.9	37,790.1	1,773.2	10.71%	95.3%	32
Minnesota	195,664	22,490.6	21,993.8	(496.8)	11.49%	102.3%	19
Mississippi	75,970	8,180.4	8,539.5	359.1	10.77%	95.8%	30
Missouri	186,985	18,311.7	21,018.2	2,706.5	9.79%	87.1%	45
Montana	28,246	3,019.7	3,175.0	155.3	10.69%	95.1%	35
Nebraska	59,331	6,874.6	6,669.2	(205.4)	11.59%	103.1%	15
Nevada	93,776	9,763.8	10,541.0	777.2	10.41%	92.6%	40
New Hampshire	50,468	4,517.0	5,672.9	1,155.9	8.95%	79.6%	51
New Jersey	392,089	47,307.7	44,073.2	(3,234.5)	12.07%	107.3%	10
New Mexico	56,086	6,974.5	6,304.4	(670.0)	12.44%	110.6%	9
New York	822,571	123,660.9	92,462.0	(31,198.9)	15.03%	133.7%	2
North Carolina	276,064	30,012.8	31,031.2	1,018.4	10.87%	96.7%	28
North Dakota	20,580	2,367.7	2,313.3	(54.3)	11.50%	102.3%	18
Ohio	373,994	43,246.9	42,039.2	(1,207.7)	11.56%	102.9%	16
Oklahoma	111,353	11,257.3	12,516.8	1,259.5	10.11%	89.9%	43
Oregon	118,716	12,403.0	13,344.4	941.4	10.45%	92.9%	39
Pennsylvania	444,250	49,062.6	49,936.4	873.8	11.04%	98.3%	26
Rhode Island	39,067	4,680.0	4,391.4	(288.6)	11.98%	106.6%	11
South Carolina	125,137	12,444.2	14,066.2	1,622.0	9.94%	88.5%	44
South Dakota	24,925	2,240.8	2,801.7	560.9	8.99%	80.0%	50
Tennessee	190,204	17,240.3	21,380.0	4,139.7	9.06%	80.6%	49
Texas	792,470	75,732.1	89,078.4	13,346.4	9.56%	85.0%	46
Utah	73,049	8,283.2	8,211.1	(72.0)	11.34%	100.9%	21
Vermont	21,041	2,753.0	2,365.1	(387.9)	13.08%	116.4%	8
Virginia	295,247	30,058.8	33,187.6	3,128.8	10.18%	90.6%	42
Washington	234,130	25,168.8	26,317.7	1,148.9	10.75%	95.6%	31
West Virginia	49,439	5,882.4	5,557.2	(325.2)	11.90%	105.9%	13
Wisconsin	186,753	22,299.5	20,992.1	(1,307.4)	11.94%	106.2%	12
Wyoming	19,798	3,136.1	2,225.4	(910.8)	15.84%	140.9%	1

CHART VIII: FY 2006 PER CAPITA PROPERTY TAX BURDEN

06/10/08 State	July 1, 2006 Population in Millions	Property Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	298.755	359,109.1			
Alabama	4.590	1,926.9	5,517.56	34.9%	51
Alaska	0.677	969.2	814.31	119.0%	13
Arizona	6.166	5,524.0	7,411.28	74.5%	36
Arkansas	2.809	1,320.1	3,376.61	39.1%	50
California	36.250	37,225.2	43,573.05	85.4%	29
Colorado	4.766	5,269.1	5,729.12	92.0%	24
Connecticut	3.496	7,566.3	4,201.96	180.1%	2
Delaware	0.853	530.8	1,025.02	51.8%	44
Dist. of Col.	0.585	1,213.6	703.73	172.5%	4
Florida	18.058	23,045.0	21,705.48	106.2%	17
Georgia	9.342	8,946.1	11,229.36	79.7%	34
Hawaii	1.279	982.7	1,536.94	63.9%	40
Idaho	1.464	1,238.7	1,759.61	70.4%	38
Illinois	12.777	19,555.1	15,358.25	127.3%	11
Indiana	6.303	8,407.5	7,575.90	111.0%	16
Iowa	2.973	3,391.9	3,573.08	94.9%	22
Kansas	2.756	3,273.9	3,312.55	98.8%	20
Kentucky	4.204	2,420.7	5,053.82	47.9%	47
Louisiana	4.243	2,469.7	5,100.51	48.4%	46
Maine	1.315	2,210.5	1,580.55	139.9%	10
Maryland	5.602	5,961.7	6,733.73	88.5%	27
Massachusetts	6.434	10,829.0	7,734.26	140.0%	9
Michigan	10.102	13,525.1	12,143.19	111.4%	15
Minnesota	5.155	5,340.6	6,195.91	86.2%	28
Mississippi	2.899	2,076.0	3,484.79	59.6%	42
Missouri	5.838	4,984.5	7,016.96	71.0%	37
Montana	0.947	1,058.8	1,138.07	93.0%	23
Nebraska	1.764	2,234.0	2,120.08	105.4%	18
Nevada	2.492	2,509.1	2,995.95	83.8%	30
New Hampshire	1.312	2,780.5	1,576.83	176.3%	3
New Jersey	8.666	20,549.4	10,416.79	197.3%	1
New Mexico	1.942	954.1	2,334.68	40.9%	49
New York	19.282	36,438.2	23,177.32	157.2%	6
North Carolina	8.869	6,985.4	10,661.24	65.5%	39
North Dakota	0.637	634.4	766.24	82.8%	32
Ohio	11.464	12,596.5	13,779.37	91.4%	25
Oklahoma	3.578	1,802.5	4,300.27	41.9%	48
Oregon	3.691	3,685.0	4,436.75	83.1%	31
Pennsylvania	12.403	14,214.1	14,908.43	95.3%	21
Rhode Island	1.062	1,887.9	1,276.11	147.9%	8
South Carolina	4.330	3,960.0	5,204.87	76.1%	35
South Dakota	0.788	767.2	947.75	80.9%	33
Tennessee	6.075	4,125.7	7,302.16	56.5%	43
Texas	23.408	32,486.1	28,136.43	115.5%	14
Utah	2.580	1,876.7	3,100.65	60.5%	41
Vermont	0.621	1,148.3	746.19	153.9%	7
Virginia	7.640	9,233.1	9,183.73	100.5%	19
Washington	6.375	6,910.8	7,662.77	90.2%	26
West Virginia	1.809	1,059.1	2,174.09	48.7%	45
Wisconsin	5.573	8,023.6	6,698.45	119.8%	12
Wyoming	0.513	985.0	616.34	159.8%	5

CHART IX: FY 2006 PER CAPITA SALES TAX BURDEN

06/10/08 State	July 1, 2006 Population in Millions	Sales Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	298.755	282,178.7			
Alabama	4.590	3,843.7	4,335.56	88.7%	27
Alaska	0.677	171.4	639.86	26.8%	47
Arizona	6.166	7,463.4	5,823.59	128.2%	11
Arkansas	2.809	3,598.5	2,653.25	135.6%	8
California	36.250	40,347.5	34,238.59	117.8%	14
Colorado	4.766	4,800.7	4,501.80	106.6%	18
Connecticut	3.496	3,040.7	3,301.79	92.1%	24
Delaware	0.853	0.0	805.43	0.0%	51
Dist. of Col.	0.585	817.1	552.98	147.8%	5
Florida	18.058	21,975.8	17,055.61	128.8%	10
Georgia	9.342	9,491.9	8,823.74	107.6%	17
Hawaii	1.279	2,355.3	1,207.69	195.0%	2
Idaho	1.464	1,078.5	1,382.66	78.0%	38
Illinois	12.777	9,064.4	12,068.12	75.1%	39
Indiana	6.303	5,334.3	5,952.95	89.6%	25
Iowa	2.973	2,272.3	2,807.64	80.9%	36
Kansas	2.756	2,828.9	2,602.91	108.7%	16
Kentucky	4.204	2,758.3	3,971.16	69.5%	41
Louisiana	4.243	6,597.6	4,007.85	164.6%	4
Maine	1.315	1,041.2	1,241.95	83.8%	32
Maryland	5.602	3,381.7	5,291.20	63.9%	44
Massachusetts	6.434	4,009.4	6,077.38	66.0%	42
Michigan	10.102	8,080.9	9,541.81	84.7%	31
Minnesota	5.155	4,505.9	4,868.59	92.6%	23
Mississippi	2.899	3,048.8	2,738.26	111.3%	15
Missouri	5.838	4,932.7	5,513.74	89.5%	26
Montana	0.947	0.0	894.26	0.0%	50
Nebraska	1.764	1,648.0	1,665.90	98.9%	21
Nevada	2.492	3,320.7	2,354.14	141.1%	7
New Hampshire	1.312	0.0	1,239.04	0.0%	49
New Jersey	8.666	6,853.4	8,185.25	83.7%	33
New Mexico	1.942	2,469.4	1,834.54	134.6%	9
New York	19.282	21,801.9	18,212.15	119.7%	13
North Carolina	8.869	6,785.1	8,377.33	81.0%	35
North Dakota	0.637	510.3	602.09	84.8%	30
Ohio	11.464	9,201.3	10,827.47	85.0%	29
Oklahoma	3.578	3,186.2	3,379.04	94.3%	22
Oregon	3.691	0.0	3,486.29	0.0%	48
Pennsylvania	12.403	8,605.2	11,714.66	73.5%	40
Rhode Island	1.062	854.3	1,002.74	85.2%	28
South Carolina	4.330	3,282.2	4,089.86	80.3%	37
South Dakota	0.788	913.8	744.72	122.7%	12
Tennessee	6.075	8,205.7	5,737.85	143.0%	6
Texas	23.408	22,529.0	22,108.88	101.9%	19
Utah	2.580	2,420.5	2,436.41	99.3%	20
Vermont	0.621	330.0	586.33	56.3%	46
Virginia	7.640	4,283.7	7,216.34	59.4%	45
Washington	6.375	11,813.0	6,021.21	196.2%	1
West Virginia	1.809	1,125.8	1,708.35	65.9%	43
Wisconsin	5.573	4,394.9	5,263.47	83.5%	34
Wyoming	0.513	803.3	484.31	165.9%	3

CHART X: FY 2006 PER CAPITA INDIVIDUAL INCOME TAX BURDEN

06/10/08 State	July 1, 2006 Population in Millions	Individual Income Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	298.755	268,599.4			
Alabama	4.590	2,876.4	4,126.91	69.7%	37
Alaska	0.677	0.0	609.07	0.0%	51
Arizona	6.166	3,253.3	5,543.34	58.7%	40
Arkansas	2.809	2,012.8	2,525.57	79.7%	33
California	36.250	51,219.8	32,590.91	157.2%	7
Colorado	4.766	4,258.9	4,285.16	99.4%	20
Connecticut	3.496	5,777.6	3,142.90	183.8%	4
Delaware	0.853	1,076.6	766.67	140.4%	9
Dist. of Col.	0.585	1,232.4	526.36	234.1%	1
Florida	18.058	0.0	16,234.84	0.0%	50
Georgia	9.342	8,040.4	8,399.12	95.7%	25
Hawaii	1.279	1,550.8	1,149.57	134.9%	10
Idaho	1.464	1,222.6	1,316.12	92.9%	27
Illinois	12.777	8,635.1	11,487.36	75.2%	34
Indiana	6.303	4,994.8	5,666.48	88.1%	30
Iowa	2.973	2,482.9	2,672.52	92.9%	26
Kansas	2.756	2,402.1	2,477.65	96.9%	24
Kentucky	4.204	3,921.9	3,780.06	103.8%	19
Louisiana	4.243	2,501.1	3,814.98	65.6%	38
Maine	1.315	1,368.9	1,182.19	115.8%	16
Maryland	5.602	9,847.3	5,036.57	195.5%	3
Massachusetts	6.434	10,483.4	5,784.92	181.2%	5
Michigan	10.102	6,698.9	9,082.62	73.8%	35
Minnesota	5.155	6,863.0	4,634.30	148.1%	8
Mississippi	2.899	1,254.7	2,606.48	48.1%	41
Missouri	5.838	4,821.1	5,248.40	91.9%	28
Montana	0.947	768.9	851.23	90.3%	29
Nebraska	1.764	1,545.0	1,585.74	97.4%	22
Nevada	2.492	0.0	2,240.85	0.0%	49
New Hampshire	1.312	80.9	1,179.41	6.9%	43
New Jersey	8.666	10,506.6	7,791.35	134.8%	11
New Mexico	1.942	1,124.0	1,746.25	64.4%	39
New York	19.282	38,611.9	17,335.72	222.7%	2
North Carolina	8.869	9,467.3	7,974.19	118.7%	14
North Dakota	0.637	275.6	573.12	48.1%	42
Ohio	11.464	13,766.5	10,306.42	133.6%	12
Oklahoma	3.578	2,755.8	3,216.43	85.7%	31
Oregon	3.691	5,537.4	3,318.52	166.9%	6
Pennsylvania	12.403	12,326.4	11,150.91	110.5%	17
Rhode Island	1.062	1,019.5	954.48	106.8%	18
South Carolina	4.330	2,727.3	3,893.04	70.1%	36
South Dakota	0.788	0.0	708.88	0.0%	48
Tennessee	6.075	192.8	5,461.73	3.5%	44
Texas	23.408	0.0	21,044.93	0.0%	47
Utah	2.580	2,277.5	2,319.16	98.2%	21
Vermont	0.621	542.0	558.12	97.1%	23
Virginia	7.640	9,073.1	6,869.06	132.1%	13
Washington	6.375	0.0	5,731.45	0.0%	46
West Virginia	1.809	1,297.7	1,626.13	79.8%	32
Wisconsin	5.573	5,906.5	5,010.17	117.9%	15
Wyoming	0.513	0.0	461.00	0.0%	45

CHART XI: FY 2006 PER CAPITA CORPORATE INCOME TAX BURDEN

06/10/08 State	July 1, 2006 Population in Millions	Corporate Income Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	298.755	52,930.8			
Alabama	4.590	558.8	813.26	68.7%	35
Alaska	0.677	821.7	120.02	684.6%	1
Arizona	6.166	890.0	1,092.38	81.5%	26
Arkansas	2.809	368.5	497.69	74.0%	34
California	36.250	10,316.5	6,422.44	160.6%	9
Colorado	4.766	457.7	844.44	54.2%	41
Connecticut	3.496	635.0	619.35	102.5%	16
Delaware	0.853	295.6	151.08	195.6%	5
Dist. of Col.	0.585	219.8	103.73	211.9%	4
Florida	18.058	2,406.2	3,199.27	75.2%	32
Georgia	9.342	890.7	1,655.15	53.8%	43
Hawaii	1.279	148.1	226.54	65.4%	37
Idaho	1.464	198.3	259.36	76.5%	30
Illinois	12.777	2,400.3	2,263.73	106.0%	14
Indiana	6.303	1,043.9	1,116.65	93.5%	18
Iowa	2.973	285.0	526.65	54.1%	42
Kansas	2.756	381.3	488.25	78.1%	29
Kentucky	4.204	1,113.1	744.91	149.4%	10
Louisiana	4.243	506.2	751.79	67.3%	36
Maine	1.315	188.0	232.96	80.7%	27
Maryland	5.602	846.9	992.52	85.3%	22
Massachusetts	6.434	1,859.0	1,139.99	163.1%	8
Michigan	10.102	1,886.2	1,789.84	105.4%	15
Minnesota	5.155	1,072.0	913.24	117.4%	11
Mississippi	2.899	317.0	513.64	61.7%	39
Missouri	5.838	364.0	1,034.26	35.2%	47
Montana	0.947	153.7	167.74	91.6%	19
Nebraska	1.764	262.3	312.49	83.9%	23
Nevada	2.492	0.0	441.59	0.0%	51
New Hampshire	1.312	542.6	232.42	233.5%	3
New Jersey	8.666	2,508.4	1,535.38	163.4%	7
New Mexico	1.942	377.2	344.12	109.6%	12
New York	19.282	9,046.3	3,416.22	264.8%	2
North Carolina	8.869	1,308.0	1,571.41	83.2%	24
North Dakota	0.637	120.1	112.94	106.4%	13
Ohio	11.464	1,136.4	2,031.01	56.0%	40
Oklahoma	3.578	304.4	633.84	48.0%	44
Oregon	3.691	489.2	653.95	74.8%	33
Pennsylvania	12.403	2,117.0	2,197.42	96.3%	17
Rhode Island	1.062	169.9	188.09	90.3%	20
South Carolina	4.330	296.8	767.17	38.7%	46
South Dakota	0.788	61.9	139.69	44.3%	45
Tennessee	6.075	928.3	1,076.30	86.3%	21
Texas	23.408	0.0	4,147.16	0.0%	49
Utah	2.580	348.1	457.02	76.2%	31
Vermont	0.621	86.1	109.98	78.3%	28
Virginia	7.640	863.3	1,353.63	63.8%	38
Washington	6.375	0.0	1,129.45	0.0%	48
West Virginia	1.809	533.0	320.45	166.3%	6
Wisconsin	5.573	808.2	987.32	81.9%	25
Wyoming	0.513	0.0	90.85	0.0%	50

**CHART XII: FY 2006 PER CAPITA COMBINED CORPORATE & INDIVIDUAL
INCOME TAX BURDEN**

06/10/08 State	July 1, 2006 Population in Millions	Income Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	298.755	321,530.2			
Alabama	4.590	3,435.2	4,940.17	69.5%	38
Alaska	0.677	821.7	729.09	112.7%	15
Arizona	6.166	4,143.3	6,635.73	62.4%	41
Arkansas	2.809	2,381.4	3,023.26	78.8%	36
California	36.250	61,536.3	39,013.35	157.7%	6
Colorado	4.766	4,716.6	5,129.60	91.9%	26
Connecticut	3.496	6,412.6	3,762.25	170.4%	5
Delaware	0.853	1,372.1	917.76	149.5%	8
Dist. of Col.	0.585	1,452.2	630.09	230.5%	1
Florida	18.058	2,406.2	19,434.11	12.4%	46
Georgia	9.342	8,931.1	10,054.27	88.8%	30
Hawaii	1.279	1,698.8	1,376.11	123.5%	11
Idaho	1.464	1,420.9	1,575.48	90.2%	28
Illinois	12.777	11,035.4	13,751.09	80.3%	33
Indiana	6.303	6,038.7	6,783.12	89.0%	29
Iowa	2.973	2,767.9	3,199.18	86.5%	31
Kansas	2.756	2,783.4	2,965.90	93.8%	25
Kentucky	4.204	5,035.0	4,524.97	111.3%	17
Louisiana	4.243	3,007.3	4,566.77	65.9%	39
Maine	1.315	1,556.9	1,415.15	110.0%	18
Maryland	5.602	10,694.2	6,029.08	177.4%	4
Massachusetts	6.434	12,342.4	6,924.91	178.2%	3
Michigan	10.102	8,585.1	10,872.46	79.0%	35
Minnesota	5.155	7,934.9	5,547.54	143.0%	9
Mississippi	2.899	1,571.7	3,120.12	50.4%	43
Missouri	5.838	5,185.1	6,282.67	82.5%	32
Montana	0.947	922.6	1,018.97	90.5%	27
Nebraska	1.764	1,807.3	1,898.22	95.2%	21
Nevada	2.492	0.0	2,682.44	0.0%	51
New Hampshire	1.312	623.6	1,411.83	44.2%	44
New Jersey	8.666	13,015.0	9,326.73	139.5%	10
New Mexico	1.942	1,501.1	2,090.37	71.8%	37
New York	19.282	47,658.2	20,751.94	229.7%	2
North Carolina	8.869	10,775.3	9,545.60	112.9%	14
North Dakota	0.637	395.7	686.06	57.7%	42
Ohio	11.464	14,902.9	12,337.42	120.8%	13
Oklahoma	3.578	3,060.2	3,850.27	79.5%	34
Oregon	3.691	6,026.6	3,972.47	151.7%	7
Pennsylvania	12.403	14,443.3	13,348.34	108.2%	19
Rhode Island	1.062	1,189.3	1,142.57	104.1%	20
South Carolina	4.330	3,024.0	4,660.21	64.9%	40
South Dakota	0.788	61.9	848.58	7.3%	47
Tennessee	6.075	1,121.1	6,538.03	17.1%	45
Texas	23.408	0.0	25,192.09	0.0%	49
Utah	2.580	2,625.6	2,776.18	94.6%	22
Vermont	0.621	628.1	668.10	94.0%	24
Virginia	7.640	9,936.4	8,222.70	120.8%	12
Washington	6.375	0.0	6,860.90	0.0%	48
West Virginia	1.809	1,830.7	1,946.58	94.0%	23
Wisconsin	5.573	6,714.7	5,997.49	112.0%	16
Wyoming	0.513	0.0	551.85	0.0%	50

CHART XIII: FY 2006 PER CAPITA COMBINED MOTOR FUELS & LICENSE TAX BURDEN					
06/10/08 State	July 1, 2006 Population in Millions	Motor Vehicle Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort: Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	298.755	57,491.5			
Alabama	4.590	887.9	883.33	100.5%	31
Alaska	0.677	109.8	130.37	84.2%	44
Arizona	6.166	965.0	1,186.51	81.3%	46
Arkansas	2.809	586.6	540.58	108.5%	26
California	36.250	5,980.4	6,975.81	85.7%	43
Colorado	4.766	820.2	917.20	89.4%	40
Connecticut	3.496	658.9	672.71	97.9%	33
Delaware	0.853	154.0	164.10	93.8%	35
Dist. of Col.	0.585	51.3	112.66	45.5%	50
Florida	18.058	4,216.8	3,474.93	121.3%	19
Georgia	9.342	1,180.7	1,797.76	65.7%	48
Hawaii	1.279	374.6	246.06	152.2%	3
Idaho	1.464	351.3	281.70	124.7%	11
Illinois	12.777	3,249.4	2,458.77	132.2%	7
Indiana	6.303	1,065.3	1,212.86	87.8%	41
Iowa	2.973	853.5	572.03	149.2%	4
Kansas	2.756	611.7	530.32	115.3%	24
Kentucky	4.204	738.3	809.09	91.3%	39
Louisiana	4.243	782.5	816.57	95.8%	34
Maine	1.315	323.8	253.04	128.0%	9
Maryland	5.602	1,215.3	1,078.03	112.7%	25
Massachusetts	6.434	968.2	1,238.21	78.2%	47
Michigan	10.102	1,967.0	1,944.06	101.2%	30
Minnesota	5.155	1,171.0	991.93	118.1%	21
Mississippi	2.899	568.9	557.90	102.0%	29
Missouri	5.838	1,047.0	1,123.38	93.2%	37
Montana	0.947	352.4	182.20	193.4%	1
Nebraska	1.764	426.2	339.41	125.6%	10
Nevada	2.492	582.3	479.63	121.4%	18
New Hampshire	1.312	216.9	252.44	85.9%	42
New Jersey	8.666	960.1	1,667.67	57.6%	49
New Mexico	1.942	434.1	373.77	116.1%	23
New York	19.282	1,420.8	3,710.57	38.3%	51
North Carolina	8.869	2,102.4	1,706.81	123.2%	13
North Dakota	0.637	203.1	122.67	165.6%	2
Ohio	11.464	2,722.9	2,206.00	123.4%	12
Oklahoma	3.578	953.7	688.45	138.5%	6
Oregon	3.691	909.6	710.30	128.1%	8
Pennsylvania	12.403	2,922.0	2,386.76	122.4%	15
Rhode Island	1.062	190.0	204.30	93.0%	38
South Carolina	4.330	689.5	833.27	82.7%	45
South Dakota	0.788	186.0	151.73	122.6%	14
Tennessee	6.075	1,266.4	1,169.04	108.3%	27
Texas	23.408	4,668.6	4,504.49	103.6%	28
Utah	2.580	463.1	496.40	93.3%	36
Vermont	0.621	145.5	119.46	121.8%	17
Virginia	7.640	1,440.7	1,470.27	98.0%	32
Washington	6.375	1,468.6	1,226.77	119.7%	20
West Virginia	1.809	408.7	348.06	117.4%	22
Wisconsin	5.573	1,311.9	1,072.39	122.3%	16
Wyoming	0.513	146.8	98.67	148.7%	5

**CHART XIV: FY 2006 PER CAPITA OVERALL
TAX BURDEN**

06/10/08 State	July 1, 2006 Population in Millions	Overall Tax Revenue \$ Million	Per Capita Tax Capacity (\$)	Tax Effort Per Capita Tax Capacity Index	Rank: Based on Tax Effort
United States	298.755	1,195,254.0			
Alabama	4.590	12,768.4	18,364.57	69.5%	51
Alaska	0.677	3,664.7	2,710.33	135.2%	6
Arizona	6.166	19,940.4	24,667.60	80.8%	39
Arkansas	2.809	8,747.0	11,238.65	77.8%	45
California	36.250	163,749.0	145,027.97	112.9%	10
Colorado	4.766	17,223.5	19,068.74	90.3%	29
Connecticut	3.496	19,872.0	13,985.76	142.1%	4
Delaware	0.853	3,618.4	3,411.66	106.1%	15
Dist. of Col.	0.585	4,545.2	2,342.30	194.1%	1
Florida	18.058	66,695.2	72,244.22	92.3%	27
Georgia	9.342	31,025.5	37,375.66	83.0%	36
Hawaii	1.279	6,199.4	5,115.54	121.2%	7
Idaho	1.464	4,502.6	5,856.66	76.9%	46
Illinois	12.777	52,144.3	51,118.21	102.0%	16
Indiana	6.303	22,950.4	25,215.54	91.0%	28
Iowa	2.973	10,256.5	11,892.60	86.2%	32
Kansas	2.756	10,451.9	11,025.43	94.8%	23
Kentucky	4.204	13,558.5	16,821.08	80.6%	40
Louisiana	4.243	15,724.0	16,976.49	92.6%	26
Maine	1.315	5,805.6	5,260.67	110.4%	12
Maryland	5.602	25,788.8	22,412.47	115.1%	9
Massachusetts	6.434	30,635.7	25,742.61	119.0%	8
Michigan	10.102	36,016.9	40,417.22	89.1%	31
Minnesota	5.155	22,490.6	20,622.39	109.1%	14
Mississippi	2.899	8,180.4	11,598.73	70.5%	50
Missouri	5.838	18,311.7	23,355.14	78.4%	44
Montana	0.947	3,019.7	3,787.92	79.7%	42
Nebraska	1.764	6,874.6	7,056.45	97.4%	22
Nevada	2.492	9,763.8	9,971.67	97.9%	21
New Hampshire	1.312	4,517.0	5,248.31	86.1%	33
New Jersey	8.666	47,307.7	34,671.11	136.4%	5
New Mexico	1.942	6,974.5	7,770.73	89.8%	30
New York	19.282	123,660.9	77,143.10	160.3%	2
North Carolina	8.869	30,012.8	35,484.74	84.6%	34
North Dakota	0.637	2,367.7	2,550.34	92.8%	25
Ohio	11.464	43,246.9	45,863.06	94.3%	24
Oklahoma	3.578	11,257.3	14,312.95	78.7%	43
Oregon	3.691	12,403.0	14,767.24	84.0%	35
Pennsylvania	12.403	49,062.6	49,621.01	98.9%	18
Rhode Island	1.062	4,680.0	4,247.40	110.2%	13
South Carolina	4.330	12,444.2	17,323.83	71.8%	47
South Dakota	0.788	2,240.8	3,154.49	71.0%	48
Tennessee	6.075	17,240.3	24,304.42	70.9%	49
Texas	23.408	75,732.1	93,648.91	80.9%	38
Utah	2.580	8,283.2	10,320.17	80.3%	41
Vermont	0.621	2,753.0	2,483.60	110.8%	11
Virginia	7.640	30,058.8	30,567.00	98.3%	20
Washington	6.375	25,168.8	25,504.65	98.7%	19
West Virginia	1.809	5,882.4	7,236.22	81.3%	37
Wisconsin	5.573	22,299.5	22,295.02	100.0%	17
Wyoming	0.513	3,136.1	2,051.43	152.9%	3

CHART XV: FY 2006 PER CAPITA INCOME

06/10/08	July 1, 2006	Personal	Per	Rank:
State	Population in Millions	Income FY 2006 \$ Million	Capita Income (\$)	
United States	298.755	10,633,358.0	35,592	
Alabama	4.590	137,421.8	29,938	41
Alaska	0.677	25,079.8	37,021	18
Arizona	6.166	189,482.0	30,732	43
Arkansas	2.809	77,432.5	27,565	49
California	36.250	1,396,357.3	38,520	10
Colorado	4.766	182,131.3	38,213	12
Connecticut	3.496	172,895.8	49,459	2
Delaware	0.853	32,519.0	38,134	13
Dist. of Col.	0.585	32,766.0	55,966	1
Florida	18.058	642,015.0	35,554	22
Georgia	9.342	292,712.8	31,333	38
Hawaii	1.279	45,771.5	35,797	20
Idaho	1.464	42,099.5	28,759	46
Illinois	12.777	477,462.8	37,369	14
Indiana	6.303	198,516.8	31,497	33
Iowa	2.973	95,831.3	32,239	29
Kansas	2.756	92,666.8	33,626	26
Kentucky	4.204	121,734.5	28,954	44
Louisiana	4.243	114,629.5	27,014	39
Maine	1.315	41,400.0	31,485	32
Maryland	5.602	238,970.0	42,658	5
Massachusetts	6.434	289,869.0	45,050	4
Michigan	10.102	336,192.8	33,279	24
Minnesota	5.155	195,663.8	37,959	8
Mississippi	2.899	75,970.3	26,205	51
Missouri	5.838	186,985.0	32,031	34
Montana	0.947	28,245.5	29,833	42
Nebraska	1.764	59,331.3	33,639	23
Nevada	2.492	93,776.3	37,624	19
New Hampshire	1.312	50,468.0	38,472	7
New Jersey	8.666	392,088.8	45,244	3
New Mexico	1.942	56,086.3	28,876	47
New York	19.282	822,571.3	42,660	6
North Carolina	8.869	276,063.5	31,125	37
North Dakota	0.637	20,580.3	32,285	35
Ohio	11.464	373,993.8	32,625	27
Oklahoma	3.578	111,353.0	31,126	40
Oregon	3.691	118,715.8	32,163	30
Pennsylvania	12.403	444,250.3	35,818	17
Rhode Island	1.062	39,067.3	36,799	15
South Carolina	4.330	125,137.3	28,899	45
South Dakota	0.788	24,924.8	31,612	28
Tennessee	6.075	190,203.5	31,310	36
Texas	23.408	792,469.8	33,855	31
Utah	2.580	73,048.8	28,319	50
Vermont	0.621	21,041.0	33,895	25
Virginia	7.640	295,247.3	38,644	9
Washington	6.375	234,130.3	36,727	16
West Virginia	1.809	49,438.8	27,334	48
Wisconsin	5.573	186,752.8	33,512	21
Wyoming	0.513	19,797.5	38,610	11

CHART A: FY 2006 PROPERTY TAX BURDEN**Tax per \$1000 Total Personal Income****06/10/08**

State	Property Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	33.77			
New Hampshire	55.09	1	63.1%	87.2%
Vermont	54.58	2	61.6%	85.5%
Maine	53.39	3	58.1%	81.5%
New Jersey	52.41	4	55.2%	78.1%
Wyoming	49.75	5	47.3%	69.1%
Rhode Island	48.32	6	43.1%	64.2%
New York	44.30	7	31.2%	50.6%
Connecticut	43.76	8	29.6%	48.7%
Wisconsin	42.96	9	27.2%	46.0%
Indiana	42.35	10	25.4%	43.9%
Texas	40.99	11	21.4%	39.3%
Illinois	40.96	12	21.3%	39.2%
Michigan	40.23	13	19.1%	36.7%
Alaska	38.64	14	14.4%	31.3%
Nebraska	37.65	15	11.5%	28.0%
Montana	37.49	16	11.0%	27.4%
Massachusetts	37.36	17	10.6%	27.0%
Dist. of Col.	37.04	18	9.7%	25.9%
Florida	35.89	19	6.3%	22.0%
Iowa	35.39	20	4.8%	20.3%
Kansas	35.33	21	4.6%	20.1%
Ohio	33.68	22	-0.3%	14.5%
Pennsylvania	32.00	23	-5.3%	8.7%
South Carolina	31.65	24	-6.3%	7.6%
Virginia	31.27	25	-7.4%	6.3%
Oregon	31.04	26	-8.1%	5.5%
North Dakota	30.82	27	-8.7%	4.8%
South Dakota	30.78	28	-8.9%	4.6%
Georgia	30.56	29	-9.5%	3.9%
Washington	29.52	30	-12.6%	0.3%
Idaho	29.42	31	-12.9%	0.0%
Arizona	29.15	32	-13.7%	-0.9%
Colorado	28.93	33	-14.3%	-1.7%
Mississippi	27.33	34	-19.1%	-7.1%
Minnesota	27.29	35	-19.2%	-7.2%
Nevada	26.76	36	-20.8%	-9.1%
California	26.66	37	-21.1%	-9.4%
Missouri	26.66	38	-21.1%	-9.4%
Utah	25.69	39	-23.9%	-12.7%
North Carolina	25.30	40	-25.1%	-14.0%
Maryland	24.95	41	-26.1%	-15.2%
Tennessee	21.69	42	-35.8%	-26.3%
Louisiana	21.55	43	-36.2%	-26.8%
Hawaii	21.47	44	-36.4%	-27.0%
West Virginia	21.42	45	-36.6%	-27.2%
Kentucky	19.89	46	-41.1%	-32.4%
Arkansas	17.05	47	-49.5%	-42.1%
New Mexico	17.01	48	-49.6%	-42.2%
Delaware	16.32	49	-51.7%	-44.5%
Oklahoma	16.19	50	-52.1%	-45.0%
Alabama	14.02	51	-58.5%	-52.3%

CHART B: FY 2006 SALES TAX BURDEN**Tax per \$1000 Total Personal Income**

06/10/08

State	Sales Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	26.54			
Louisiana	57.56	1	116.9%	124.7%
Hawaii	51.46	2	93.9%	100.9%
Washington	50.45	3	90.1%	96.9%
Arkansas	46.47	4	75.1%	81.4%
New Mexico	44.03	5	65.9%	71.9%
Tennessee	43.14	6	62.6%	68.4%
Wyoming	40.57	7	52.9%	58.4%
Mississippi	40.13	8	51.2%	56.6%
Arizona	39.39	9	48.4%	53.7%
South Dakota	36.66	10	38.2%	43.1%
Nevada	35.41	11	33.4%	38.2%
Florida	34.23	12	29.0%	33.6%
Utah	33.14	13	24.9%	29.3%
Georgia	32.43	14	22.2%	26.6%
Kansas	30.53	15	15.0%	19.2%
California	28.89	16	8.9%	12.8%
Oklahoma	28.61	17	7.8%	11.7%
Texas	28.43	18	7.1%	11.0%
Alabama	27.97	19	5.4%	9.2%
Nebraska	27.78	20	4.7%	8.4%
Indiana	26.87	21	1.3%	4.9%
New York	26.50	22	-0.1%	3.5%
Missouri	26.38	23	-0.6%	3.0%
Colorado	26.36	24	-0.7%	2.9%
South Carolina	26.23	25	-1.2%	2.4%
Idaho	25.62	26	-3.5%	0.0%
Maine	25.15	27	-5.2%	-1.8%
Dist. of Col.	24.94	28	-6.0%	-2.7%
North Dakota	24.80	29	-6.6%	-3.2%
Ohio	24.60	30	-7.3%	-4.0%
North Carolina	24.58	31	-7.4%	-4.1%
Michigan	24.04	32	-9.4%	-6.2%
Iowa	23.71	33	-10.6%	-7.4%
Wisconsin	23.53	34	-11.3%	-8.1%
Minnesota	23.03	35	-13.2%	-10.1%
West Virginia	22.77	36	-14.2%	-11.1%
Kentucky	22.66	37	-14.6%	-11.6%
Rhode Island	21.87	38	-17.6%	-14.6%
Pennsylvania	19.37	39	-27.0%	-24.4%
Illinois	18.98	40	-28.5%	-25.9%
Connecticut	17.59	41	-33.7%	-31.4%
New Jersey	17.48	42	-34.1%	-31.8%
Vermont	15.68	43	-40.9%	-38.8%
Virginia	14.51	44	-45.3%	-43.4%
Maryland	14.15	45	-46.7%	-44.8%
Massachusetts	13.83	46	-47.9%	-46.0%
Alaska	6.83	47	-74.3%	-73.3%
Delaware	0.00	48	-100.0%	-100.0%
Montana	0.00	49	-100.0%	-100.0%
New Hampshire	0.00	50	-100.0%	-100.0%
Oregon	0.00	51	-100.0%	-100.0%

CHART C: FY 2006, INDIVIDUAL INCOME TAX BURDEN**Tax per \$1000 Total Personal Income**

06/10/08

State	Ind. Income Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	25.26			
New York	46.94	1	85.8%	61.6%
Oregon	46.64	2	84.7%	60.6%
Maryland	41.21	3	63.1%	41.9%
Dist. of Col.	37.61	4	48.9%	29.5%
Ohio	36.81	5	45.7%	26.8%
California	36.68	6	45.2%	26.3%
Massachusetts	36.17	7	43.2%	24.5%
Minnesota	35.08	8	38.9%	20.8%
North Carolina	34.29	9	35.8%	18.1%
Hawaii	33.88	10	34.1%	16.7%
Connecticut	33.42	11	32.3%	15.1%
Delaware	33.11	12	31.1%	14.0%
Maine	33.07	13	30.9%	13.9%
Kentucky	32.22	14	27.5%	10.9%
Wisconsin	31.63	15	25.2%	8.9%
Utah	31.18	16	23.4%	7.4%
Virginia	30.73	17	21.7%	5.8%
Idaho	29.04	18	15.0%	0.0%
Pennsylvania	27.75	19	9.8%	-4.5%
Georgia	27.47	20	8.7%	-5.4%
Montana	27.22	21	7.8%	-6.3%
New Jersey	26.80	22	6.1%	-7.7%
West Virginia	26.25	23	3.9%	-9.6%
Rhode Island	26.10	24	3.3%	-10.1%
Nebraska	26.04	25	3.1%	-10.3%
Arkansas	25.99	26	2.9%	-10.5%
Kansas	25.92	27	2.6%	-10.7%
Iowa	25.91	28	2.6%	-10.8%
Missouri	25.78	29	2.1%	-11.2%
Vermont	25.76	30	2.0%	-11.3%
Indiana	25.16	31	-0.4%	-13.4%
Oklahoma	24.75	32	-2.0%	-14.8%
Colorado	23.38	33	-7.4%	-19.5%
Louisiana	21.82	34	-13.6%	-24.9%
South Carolina	21.79	35	-13.7%	-25.0%
Alabama	20.93	36	-17.1%	-27.9%
New Mexico	20.04	37	-20.7%	-31.0%
Michigan	19.93	38	-21.1%	-31.4%
Illinois	18.09	39	-28.4%	-37.7%
Arizona	17.17	40	-32.0%	-40.9%
Mississippi	16.52	41	-34.6%	-43.1%
North Dakota	13.39	42	-47.0%	-53.9%
New Hampshire	1.60	43	-93.7%	-94.5%
Tennessee	1.01	44	-96.0%	-96.5%
Wyoming	0.00	45	-100.0%	-100.0%
Washington	0.00	46	-100.0%	-100.0%
Texas	0.00	47	-100.0%	-100.0%
South Dakota	0.00	48	-100.0%	-100.0%
Nevada	0.00	49	-100.0%	-100.0%
Florida	0.00	50	-100.0%	-100.0%
Alaska	0.00	51	-100.0%	-100.0%

CHART D: FY 2006 CORPORATE INCOME TAX BURDEN**Tax per \$1000 Total Personal Income**

06/10/08

State	Corp. Income Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	4.98			
Alaska	32.76	1	558.2%	595.5%
New York	11.00	2	120.9%	133.5%
West Virginia	10.78	3	116.6%	128.9%
New Hampshire	10.75	4	116.0%	128.3%
Kentucky	9.14	5	83.7%	94.1%
Delaware	9.09	6	82.6%	93.0%
California	7.39	7	48.4%	56.8%
New Mexico	6.73	8	35.1%	42.8%
Dist. of Col.	6.71	9	34.8%	42.4%
Massachusetts	6.41	10	28.8%	36.2%
New Jersey	6.40	11	28.5%	35.8%
North Dakota	5.84	12	17.2%	23.9%
Michigan	5.61	13	12.7%	19.1%
Minnesota	5.48	14	10.1%	16.3%
Montana	5.44	15	9.3%	15.5%
Indiana	5.26	16	5.6%	11.6%
Illinois	5.03	17	1.0%	6.7%
Tennessee	4.88	18	-1.9%	3.6%
Utah	4.77	19	-4.3%	1.2%
Pennsylvania	4.77	20	-4.3%	1.2%
Arkansas	4.76	21	-4.4%	1.0%
North Carolina	4.74	22	-4.8%	0.6%
Idaho	4.71	23	-5.4%	0.0%
Arizona	4.70	24	-5.6%	-0.3%
Maine	4.54	25	-8.8%	-3.6%
Nebraska	4.42	26	-11.2%	-6.1%
Louisiana	4.42	27	-11.3%	-6.3%
Rhode Island	4.35	28	-12.7%	-7.7%
Wisconsin	4.33	29	-13.1%	-8.1%
Mississippi	4.17	30	-16.2%	-11.4%
Oregon	4.12	31	-17.2%	-12.5%
Kansas	4.11	32	-17.3%	-12.7%
Vermont	4.09	33	-17.8%	-13.1%
Alabama	4.07	34	-18.3%	-13.7%
Florida	3.75	35	-24.7%	-20.4%
Connecticut	3.67	36	-26.2%	-22.0%
Maryland	3.54	37	-28.8%	-24.8%
Hawaii	3.24	38	-35.0%	-31.3%
Georgia	3.04	39	-38.9%	-35.4%
Ohio	3.04	40	-39.0%	-35.5%
Iowa	2.97	41	-40.3%	-36.9%
Virginia	2.92	42	-41.3%	-37.9%
Oklahoma	2.73	43	-45.1%	-42.0%
Colorado	2.51	44	-49.5%	-46.7%
South Dakota	2.48	45	-50.1%	-47.3%
South Carolina	2.37	46	-52.4%	-49.7%
Missouri	1.95	47	-60.9%	-58.7%
Washington	0.00	48	-100.0%	-100.0%
Texas	0.00	49	-100.0%	-100.0%
Wyoming	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

CHART E: FY 2006 COMBINED INDIV. & CORP. INCOME TAX BURDEN**Tax per \$1000 Total Personal Income**

06/10/08

State	Income Tax & Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	30.24			
New York	57.94	1	91.6%	71.7%
Oregon	50.77	2	67.9%	50.4%
Maryland	44.75	3	48.0%	32.6%
Dist. of Col.	44.32	4	46.6%	31.3%
California	44.07	5	45.7%	30.6%
Massachusetts	42.58	6	40.8%	26.2%
Delaware	42.19	7	39.5%	25.0%
Kentucky	41.36	8	36.8%	22.5%
Minnesota	40.55	9	34.1%	20.2%
Ohio	39.85	10	31.8%	18.1%
North Carolina	39.03	11	29.1%	15.6%
Maine	37.61	12	24.4%	11.4%
Hawaii	37.12	13	22.7%	10.0%
Connecticut	37.09	14	22.7%	9.9%
West Virginia	37.03	15	22.5%	9.7%
Wisconsin	35.96	16	18.9%	6.5%
Utah	35.94	17	18.9%	6.5%
Idaho	33.75	18	11.6%	0.0%
Virginia	33.65	19	11.3%	-0.3%
New Jersey	33.19	20	9.8%	-1.6%
Alaska	32.76	21	8.3%	-2.9%
Montana	32.66	22	8.0%	-3.2%
Pennsylvania	32.51	23	7.5%	-3.7%
Arkansas	30.75	24	1.7%	-8.9%
Georgia	30.51	25	0.9%	-9.6%
Nebraska	30.46	26	0.7%	-9.7%
Rhode Island	30.44	27	0.7%	-9.8%
Indiana	30.42	28	0.6%	-9.9%
Kansas	30.04	29	-0.7%	-11.0%
Vermont	29.85	30	-1.3%	-11.6%
Iowa	28.88	31	-4.5%	-14.4%
Missouri	27.73	32	-8.3%	-17.8%
Oklahoma	27.48	33	-9.1%	-18.6%
New Mexico	26.76	34	-11.5%	-20.7%
Louisiana	26.23	35	-13.2%	-22.3%
Colorado	25.90	36	-14.4%	-23.3%
Michigan	25.54	37	-15.5%	-24.3%
Alabama	25.00	38	-17.3%	-25.9%
South Carolina	24.17	39	-20.1%	-28.4%
Illinois	23.11	40	-23.6%	-31.5%
Arizona	21.87	41	-27.7%	-35.2%
Mississippi	20.69	42	-31.6%	-38.7%
North Dakota	19.23	43	-36.4%	-43.0%
New Hampshire	12.36	44	-59.1%	-63.4%
Tennessee	5.89	45	-80.5%	-82.5%
Florida	3.75	46	-87.6%	-88.9%
South Dakota	2.48	47	-91.8%	-92.6%
Washington	0.00	48	-100.0%	-100.0%
Texas	0.00	49	-100.0%	-100.0%
Wyoming	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

CHART F: FY 2006, MOTOR FUELS & LICENSE TAX BURDEN**Tax per \$1000 Total Personal Income**

06/10/08

State	Motor Vehicle Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	5.41			
Montana	12.48	1	130.8%	49.5%
North Dakota	9.87	2	82.6%	18.3%
Iowa	8.91	3	64.7%	6.7%
Oklahoma	8.56	4	58.4%	2.7%
Idaho	8.34	5	54.3%	0.0%
West Virginia	8.27	6	52.9%	-0.9%
Hawaii	8.18	7	51.4%	-1.9%
Maine	7.82	8	44.7%	-6.3%
New Mexico	7.74	9	43.1%	-7.2%
Oregon	7.66	10	41.7%	-8.2%
North Carolina	7.62	11	40.9%	-8.7%
Arkansas	7.58	12	40.1%	-9.2%
Mississippi	7.49	13	38.5%	-10.3%
South Dakota	7.46	14	38.1%	-10.5%
Wyoming	7.41	15	37.1%	-11.2%
Ohio	7.28	16	34.7%	-12.7%
Nebraska	7.18	17	32.9%	-13.9%
Wisconsin	7.02	18	29.9%	-15.8%
Vermont	6.92	19	27.9%	-17.1%
Louisiana	6.83	20	26.3%	-18.2%
Illinois	6.81	21	25.9%	-18.4%
Tennessee	6.66	22	23.1%	-20.2%
Kansas	6.60	23	22.1%	-20.9%
Pennsylvania	6.58	24	21.7%	-21.2%
Florida	6.57	25	21.5%	-21.3%
Alabama	6.46	26	19.5%	-22.6%
Utah	6.34	27	17.3%	-24.0%
Washington	6.27	28	16.0%	-24.8%
Nevada	6.21	29	14.8%	-25.6%
Kentucky	6.07	30	12.2%	-27.3%
Minnesota	5.98	31	10.7%	-28.3%
Texas	5.89	32	9.0%	-29.4%
Michigan	5.85	33	8.2%	-29.9%
Missouri	5.60	34	3.6%	-32.9%
South Carolina	5.51	35	1.9%	-34.0%
Indiana	5.37	36	-0.8%	-35.7%
Arizona	5.09	37	-5.8%	-39.0%
Maryland	5.09	38	-5.9%	-39.1%
Virginia	4.88	39	-9.7%	-41.5%
Rhode Island	4.86	40	-10.0%	-41.7%
Delaware	4.74	41	-12.4%	-43.2%
Colorado	4.50	42	-16.7%	-46.0%
Alaska	4.38	43	-19.0%	-47.5%
New Hampshire	4.30	44	-20.5%	-48.5%
California	4.28	45	-20.8%	-48.7%
Georgia	4.03	46	-25.4%	-51.7%
Connecticut	3.81	47	-29.5%	-54.3%
Massachusetts	3.34	48	-38.2%	-60.0%
New Jersey	2.45	49	-54.7%	-70.7%
New York	1.73	50	-68.1%	-79.3%
Dist. of Col.	1.56	51	-71.1%	-81.3%

CHART G: FY 2006 PER CAPITA PROPERTY TAXES

06/10/08

State	Per Capita Property Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1,202.02			
New Jersey	2,371.25	1	97.3%	180.2%
Connecticut	2,164.42	2	80.1%	155.8%
New Hampshire	2,119.54	3	76.3%	150.5%
Dist. of Col.	2,072.91	4	72.5%	145.0%
Wyoming	1,920.97	5	59.8%	127.0%
New York	1,889.75	6	57.2%	123.3%
Vermont	1,849.82	7	53.9%	118.6%
Rhode Island	1,778.24	8	47.9%	110.1%
Massachusetts	1,682.98	9	40.0%	98.9%
Maine	1,681.11	10	39.9%	98.7%
Illinois	1,530.49	11	27.3%	80.9%
Wisconsin	1,439.81	12	19.8%	70.2%
Alaska	1,430.64	13	19.0%	69.1%
Texas	1,387.84	14	15.5%	64.0%
Michigan	1,338.81	15	11.4%	58.2%
Indiana	1,333.97	16	11.0%	57.6%
Florida	1,276.20	17	6.2%	50.8%
Nebraska	1,266.63	18	5.4%	49.7%
Virginia	1,208.48	19	0.5%	42.8%
Kansas	1,188.01	20	-1.2%	40.4%
Pennsylvania	1,146.03	21	-4.7%	35.4%
Iowa	1,141.08	22	-5.1%	34.8%
Montana	1,118.30	23	-7.0%	32.2%
Colorado	1,105.50	24	-8.0%	30.6%
Ohio	1,098.83	25	-8.6%	29.9%
Washington	1,084.06	26	-9.8%	28.1%
Maryland	1,064.21	27	-11.5%	25.8%
Minnesota	1,036.08	28	-13.8%	22.4%
California	1,026.91	29	-14.6%	21.4%
Nevada	1,006.71	30	-16.2%	19.0%
Oregon	998.34	31	-16.9%	18.0%
North Dakota	995.16	32	-17.2%	17.6%
South Dakota	973.00	33	-19.1%	15.0%
Georgia	957.61	34	-20.3%	13.2%
South Carolina	914.54	35	-23.9%	8.1%
Arizona	895.93	36	-25.5%	5.9%
Missouri	853.86	37	-29.0%	0.9%
Idaho	846.19	38	-29.6%	0.0%
North Carolina	787.58	39	-34.5%	-6.9%
Hawaii	768.52	40	-36.1%	-9.2%
Utah	727.55	41	-39.5%	-14.0%
Mississippi	716.09	42	-40.4%	-15.4%
Tennessee	679.14	43	-43.5%	-19.7%
Delaware	622.42	44	-48.2%	-26.4%
West Virginia	585.54	45	-51.3%	-30.8%
Louisiana	582.03	46	-51.6%	-31.2%
Kentucky	575.75	47	-52.1%	-32.0%
Oklahoma	503.83	48	-58.1%	-40.5%
New Mexico	491.21	49	-59.1%	-42.0%
Arkansas	469.95	50	-60.9%	-44.5%
Alabama	419.77	51	-65.1%	-50.4%

CHART H: FY 2006 PER CAPITA SALES TAXES

06/10/08

State	Per Capita Sales Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	944.52			
Washington	1853.05	1	96.2%	151.5%
Hawaii	1842.06	2	95.0%	150.0%
Wyoming	1566.55	3	65.9%	112.6%
Louisiana	1554.82	4	64.6%	111.0%
Dist. of Col.	1395.60	5	47.8%	89.4%
Tennessee	1350.75	6	43.0%	83.3%
Nevada	1332.30	7	41.1%	80.8%
Arkansas	1281.01	8	35.6%	73.9%
New Mexico	1271.39	9	34.6%	72.6%
Florida	1216.99	10	28.8%	65.2%
Arizona	1210.47	11	28.2%	64.3%
South Dakota	1159.02	12	22.7%	57.3%
New York	1130.69	13	19.7%	53.5%
California	1113.04	14	17.8%	51.1%
Mississippi	1051.63	15	11.3%	42.7%
Kansas	1026.54	16	8.7%	39.3%
Georgia	1016.04	17	7.6%	37.9%
Colorado	1007.23	18	6.6%	36.7%
Texas	962.47	19	1.9%	30.6%
Utah	938.36	20	-0.7%	27.4%
Nebraska	934.39	21	-1.1%	26.8%
Oklahoma	890.62	22	-5.7%	20.9%
Minnesota	874.15	23	-7.4%	18.6%
Connecticut	869.82	24	-7.9%	18.1%
Indiana	846.35	25	-10.4%	14.9%
Missouri	844.98	26	-10.5%	14.7%
Alabama	837.37	27	-11.3%	13.7%
Rhode Island	804.66	28	-14.8%	9.2%
Ohio	802.66	29	-15.0%	8.9%
North Dakota	800.56	30	-15.2%	8.7%
Michigan	799.91	31	-15.3%	8.6%
Maine	791.85	32	-16.2%	7.5%
New Jersey	790.83	33	-16.3%	7.3%
Wisconsin	788.66	34	-16.5%	7.0%
North Carolina	764.99	35	-19.0%	3.8%
Iowa	764.43	36	-19.1%	3.8%
South Carolina	758.00	37	-19.7%	2.9%
Idaho	736.77	38	-22.0%	0.0%
Illinois	709.43	39	-24.9%	-3.7%
Pennsylvania	693.81	40	-26.5%	-5.8%
Kentucky	656.05	41	-30.5%	-11.0%
Massachusetts	623.12	42	-34.0%	-15.4%
West Virginia	622.42	43	-34.1%	-15.5%
Maryland	603.66	44	-36.1%	-18.1%
Virginia	560.68	45	-40.6%	-23.9%
Vermont	531.63	46	-43.7%	-27.8%
Alaska	252.97	47	-73.2%	-65.7%
Oregon	0.00	48	-100.0%	-100.0%
New Hampshire	0.00	49	-100.0%	-100.0%
Montana	0.00	50	-100.0%	-100.0%
Delaware	0.00	51	-100.0%	-100.0%

CHART I: FY 2006 PER CAPITA INDIVIDUAL INCOME TAXES

06/10/08

State	Per Capita Individual Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	899.06			
Dist. of Col.	2104.99	1	134.1%	152.0%
New York	2002.49	2	122.7%	139.8%
Maryland	1757.82	3	95.5%	110.5%
Connecticut	1652.76	4	83.8%	97.9%
Massachusetts	1629.28	5	81.2%	95.1%
Oregon	1500.21	6	66.9%	79.6%
California	1412.97	7	57.2%	69.2%
Minnesota	1331.43	8	48.1%	59.4%
Delaware	1262.45	9	40.4%	51.2%
Hawaii	1212.82	10	34.9%	45.2%
New Jersey	1212.38	11	34.8%	45.2%
Ohio	1200.89	12	33.6%	43.8%
Virginia	1187.54	13	32.1%	42.2%
North Carolina	1067.40	14	18.7%	27.8%
Wisconsin	1059.91	15	17.9%	26.9%
Maine	1041.08	16	15.8%	24.7%
Pennsylvania	993.84	17	10.5%	19.0%
Rhode Island	960.29	18	6.8%	15.0%
Kentucky	932.80	19	3.8%	11.7%
Colorado	893.56	20	-0.6%	7.0%
Utah	882.90	21	-1.8%	5.7%
Nebraska	875.98	22	-2.6%	4.9%
Vermont	873.12	23	-2.9%	4.5%
Kansas	871.64	24	-3.1%	4.4%
Georgia	860.66	25	-4.3%	3.1%
Iowa	835.27	26	-7.1%	0.0%
Idaho	835.16	27	-7.1%	0.0%
Missouri	825.86	28	-8.1%	-1.1%
Montana	812.12	29	-9.7%	-2.8%
Indiana	792.49	30	-11.9%	-5.1%
Oklahoma	770.30	31	-14.3%	-7.8%
West Virginia	717.49	32	-20.2%	-14.1%
Arkansas	716.54	33	-20.3%	-14.2%
Illinois	675.83	34	-24.8%	-19.1%
Michigan	663.11	35	-26.2%	-20.6%
South Carolina	629.83	36	-29.9%	-24.6%
Alabama	626.64	37	-30.3%	-25.0%
Louisiana	589.43	38	-34.4%	-29.4%
New Mexico	578.67	39	-35.6%	-30.7%
Arizona	527.64	40	-41.3%	-36.8%
Mississippi	432.80	41	-51.9%	-48.2%
North Dakota	432.39	42	-51.9%	-48.2%
New Hampshire	61.69	43	-93.1%	-92.6%
Tennessee	31.73	44	-96.5%	-96.2%
Wyoming	0.00	45	-100.0%	-100.0%
Washington	0.00	46	-100.0%	-100.0%
Texas	0.00	47	-100.0%	-100.0%
South Dakota	0.00	48	-100.0%	-100.0%
Nevada	0.00	49	-100.0%	-100.0%
Florida	0.00	50	-100.0%	-100.0%
Alaska	0.00	51	-100.0%	-100.0%

CHART J: FY 2006 PER CAPITA CORPORATE INCOME TAXES

06/10/08

State	Per Capita Corporate Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	177.17			
Alaska	1212.88	1	584.6%	795.4%
New York	469.16	2	164.8%	246.3%
New Hampshire	413.66	3	133.5%	205.4%
Dist. of Col.	375.43	4	111.9%	177.1%
Delaware	346.62	5	95.6%	155.9%
West Virginia	294.70	6	66.3%	117.6%
New Jersey	289.45	7	63.4%	113.7%
Massachusetts	288.92	8	63.1%	113.3%
California	284.59	9	60.6%	110.1%
Kentucky	264.75	10	49.4%	95.4%
Minnesota	207.96	11	17.4%	53.5%
New Mexico	194.19	12	9.6%	43.4%
North Dakota	188.43	13	6.4%	39.1%
Illinois	187.86	14	6.0%	38.7%
Michigan	186.71	15	5.4%	37.8%
Connecticut	181.65	16	2.5%	34.1%
Pennsylvania	170.68	17	-3.7%	26.0%
Indiana	165.62	18	-6.5%	22.3%
Montana	162.31	19	-8.4%	19.8%
Rhode Island	160.00	20	-9.7%	18.1%
Tennessee	152.82	21	-13.7%	12.8%
Maryland	151.17	22	-14.7%	11.6%
Nebraska	148.71	23	-16.1%	9.8%
North Carolina	147.48	24	-16.8%	8.9%
Wisconsin	145.03	25	-18.1%	7.1%
Arizona	144.35	26	-18.5%	6.6%
Maine	142.99	27	-19.3%	5.6%
Vermont	138.67	28	-21.7%	2.4%
Kansas	138.35	29	-21.9%	2.1%
Idaho	135.46	30	-23.5%	0.0%
Utah	134.96	31	-23.8%	-0.4%
Florida	133.25	32	-24.8%	-1.6%
Oregon	132.55	33	-25.2%	-2.2%
Arkansas	131.19	34	-26.0%	-3.2%
Alabama	121.73	35	-31.3%	-10.1%
Louisiana	119.29	36	-32.7%	-11.9%
Hawaii	115.81	37	-34.6%	-14.5%
Virginia	113.00	38	-36.2%	-16.6%
Mississippi	109.34	39	-38.3%	-19.3%
Ohio	99.13	40	-44.0%	-26.8%
Colorado	96.02	41	-45.8%	-29.1%
Iowa	95.87	42	-45.9%	-29.2%
Georgia	95.35	43	-46.2%	-29.6%
Oklahoma	85.08	44	-52.0%	-37.2%
South Dakota	78.46	45	-55.7%	-42.1%
South Carolina	68.53	46	-61.3%	-49.4%
Missouri	62.36	47	-64.8%	-54.0%
Washington	0.00	48	-100.0%	-100.0%
Texas	0.00	49	-100.0%	-100.0%
Wyoming	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

**CHART K: FY 2006 PER CAPITA COMBINED CORP. & IND.
INCOME TAXES**

06/10/08

State	Per Capita Income Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	1076.23			
Dist. of Col.	2480.42	1	130.5%	155.5%
New York	2471.64	2	129.7%	154.6%
Massachusetts	1918.20	3	78.2%	97.6%
Maryland	1908.99	4	77.4%	96.7%
Connecticut	1834.40	5	70.4%	89.0%
California	1697.56	6	57.7%	74.9%
Oregon	1632.75	7	51.7%	68.2%
Delaware	1609.07	8	49.5%	65.8%
Minnesota	1539.39	9	43.0%	58.6%
New Jersey	1501.83	10	39.5%	54.7%
Hawaii	1328.64	11	23.5%	36.9%
Virginia	1300.53	12	20.8%	34.0%
Ohio	1300.02	13	20.8%	33.9%
North Carolina	1214.88	14	12.9%	25.2%
Alaska	1212.88	15	12.7%	25.0%
Wisconsin	1204.94	16	12.0%	24.1%
Kentucky	1197.55	17	11.3%	23.4%
Maine	1184.07	18	10.0%	22.0%
Pennsylvania	1164.52	19	8.2%	20.0%
Rhode Island	1120.29	20	4.1%	15.4%
Nebraska	1024.69	21	-4.8%	5.6%
Utah	1017.86	22	-5.4%	4.9%
West Virginia	1012.19	23	-6.0%	4.3%
Vermont	1011.79	24	-6.0%	4.2%
Kansas	1009.99	25	-6.2%	4.1%
Colorado	989.59	26	-8.1%	2.0%
Montana	974.43	27	-9.5%	0.4%
Idaho	970.62	28	-9.8%	0.0%
Indiana	958.12	29	-11.0%	-1.3%
Georgia	956.01	30	-11.2%	-1.5%
Iowa	931.14	31	-13.5%	-4.1%
Missouri	888.22	32	-17.5%	-8.5%
Illinois	863.69	33	-19.7%	-11.0%
Oklahoma	855.38	34	-20.5%	-11.9%
Michigan	849.81	35	-21.0%	-12.4%
Arkansas	847.73	36	-21.2%	-12.7%
New Mexico	772.87	37	-28.2%	-20.4%
Alabama	748.37	38	-30.5%	-22.9%
Louisiana	708.72	39	-34.1%	-27.0%
South Carolina	698.37	40	-35.1%	-28.0%
Arizona	671.99	41	-37.6%	-30.8%
North Dakota	620.82	42	-42.3%	-36.0%
Mississippi	542.14	43	-49.6%	-44.1%
New Hampshire	475.35	44	-55.8%	-51.0%
Tennessee	184.55	45	-82.9%	-81.0%
Florida	133.25	46	-87.6%	-86.3%
South Dakota	78.46	47	-92.7%	-91.9%
Washington	0.00	48	-100.0%	-100.0%
Texas	0.00	49	-100.0%	-100.0%
Wyoming	0.00	50	-100.0%	-100.0%
Nevada	0.00	51	-100.0%	-100.0%

CHART L: FY 2006 PER CAPITA MOTOR VEHICLES TAXES

06/10/08

State	Per Capita Motor Vehicle Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	192.44			
Montana	372.20	1	93.4%	55.1%
North Dakota	318.68	2	65.6%	32.8%
Hawaii	292.98	3	52.2%	22.1%
Iowa	287.13	4	49.2%	19.7%
Wyoming	286.20	5	48.7%	19.3%
Oklahoma	266.59	6	38.5%	11.1%
Illinois	254.32	7	32.2%	6.0%
Oregon	246.44	8	28.1%	2.7%
Maine	246.28	9	28.0%	2.6%
Nebraska	241.64	10	25.6%	0.7%
Idaho	239.95	11	24.7%	0.0%
Ohio	237.53	12	23.4%	-1.0%
North Carolina	237.04	13	23.2%	-1.2%
South Dakota	235.95	14	22.6%	-1.7%
Pennsylvania	235.59	15	22.4%	-1.8%
Wisconsin	235.42	16	22.3%	-1.9%
Vermont	234.42	17	21.8%	-2.3%
Nevada	233.62	18	21.4%	-2.6%
Florida	233.52	19	21.3%	-2.7%
Washington	230.37	20	19.7%	-4.0%
Minnesota	227.17	21	18.1%	-5.3%
West Virginia	225.97	22	17.4%	-5.8%
New Mexico	223.49	23	16.1%	-6.9%
Kansas	221.97	24	15.3%	-7.5%
Maryland	216.93	25	12.7%	-9.6%
Arkansas	208.82	26	8.5%	-13.0%
Tennessee	208.46	27	8.3%	-13.1%
Texas	199.45	28	3.6%	-16.9%
Mississippi	196.23	29	2.0%	-18.2%
Michigan	194.70	30	1.2%	-18.9%
Alabama	193.43	31	0.5%	-19.4%
Virginia	188.57	32	-2.0%	-21.4%
Connecticut	188.48	33	-2.1%	-21.5%
Louisiana	184.42	34	-4.2%	-23.1%
Delaware	180.57	35	-6.2%	-24.7%
Utah	179.54	36	-6.7%	-25.2%
Missouri	179.36	37	-6.8%	-25.3%
Rhode Island	178.99	38	-7.0%	-25.4%
Kentucky	175.61	39	-8.7%	-26.8%
Colorado	172.08	40	-10.6%	-28.3%
Indiana	169.02	41	-12.2%	-29.6%
New Hampshire	165.31	42	-14.1%	-31.1%
California	164.98	43	-14.3%	-31.2%
Alaska	162.05	44	-15.8%	-32.5%
South Carolina	159.24	45	-17.3%	-33.6%
Arizona	156.51	46	-18.7%	-34.8%
Massachusetts	150.48	47	-21.8%	-37.3%
Georgia	126.38	48	-34.3%	-47.3%
New Jersey	110.78	49	-42.4%	-53.8%
Dist. of Col.	87.56	50	-54.5%	-63.5%
New York	73.68	51	-61.7%	-69.3%

CHART M: FY 2006 OVERALL TAX BURDEN

Tax per \$1000 Total Personal Income

06/10/08

State	Overall Tax \$ Per \$1000 Income	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	112.41			
Wyoming	158.41	1	40.9%	48.1%
New York	150.33	2	33.7%	40.6%
Alaska	146.12	3	30.0%	36.6%
Maine	140.23	4	24.8%	31.1%
Dist. of Col.	138.72	5	23.4%	29.7%
Louisiana	137.17	6	22.0%	28.3%
Hawaii	135.44	7	20.5%	26.6%
Vermont	130.84	8	16.4%	22.3%
New Mexico	124.35	9	10.6%	16.3%
New Jersey	120.66	10	7.3%	12.8%
Rhode Island	119.79	11	6.6%	12.0%
Wisconsin	119.41	12	6.2%	11.6%
West Virginia	118.98	13	5.9%	11.3%
California	117.27	14	4.3%	9.6%
Nebraska	115.87	15	3.1%	8.3%
Ohio	115.64	16	2.9%	8.1%
Indiana	115.61	17	2.8%	8.1%
North Dakota	115.04	18	2.3%	7.6%
Minnesota	114.95	19	2.3%	7.5%
Connecticut	114.94	20	2.3%	7.5%
Utah	113.39	21	0.9%	6.0%
Arkansas	112.96	22	0.5%	5.6%
Kansas	112.79	23	0.3%	5.5%
Kentucky	111.38	24	-0.9%	4.1%
Delaware	111.27	25	-1.0%	4.0%
Pennsylvania	110.44	26	-1.7%	3.3%
Illinois	109.21	27	-2.8%	2.1%
North Carolina	108.72	28	-3.3%	1.7%
Maryland	107.92	29	-4.0%	0.9%
Mississippi	107.68	30	-4.2%	0.7%
Washington	107.50	31	-4.4%	0.5%
Michigan	107.13	32	-4.7%	0.2%
Iowa	107.03	33	-4.8%	0.1%
Idaho	106.95	34	-4.9%	0.0%
Montana	106.91	35	-4.9%	0.0%
Georgia	105.99	36	-5.7%	-0.9%
Massachusetts	105.69	37	-6.0%	-1.2%
Arizona	105.24	38	-6.4%	-1.6%
Oregon	104.48	39	-7.1%	-2.3%
Nevada	104.12	40	-7.4%	-2.6%
Florida	103.88	41	-7.6%	-2.9%
Virginia	101.81	42	-9.4%	-4.8%
Oklahoma	101.10	43	-10.1%	-5.5%
South Carolina	99.44	44	-11.5%	-7.0%
Missouri	97.93	45	-12.9%	-8.4%
Texas	95.56	46	-15.0%	-10.6%
Colorado	94.57	47	-15.9%	-11.6%
Alabama	92.91	48	-17.3%	-13.1%
Tennessee	90.64	49	-19.4%	-15.2%
South Dakota	89.90	50	-20.0%	-15.9%
New Hampshire	89.50	51	-20.4%	-16.3%

CHART N: FY 2006 PER CAPITA OVERALL TAXES

06/10/08

State	Per Capita Overall Taxes (\$)	Rank	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	4,000.79			
Dist. of Col.	7,763.53	1	94.1%	152.4%
New York	6,413.29	2	60.3%	108.5%
Wyoming	6,116.19	3	52.9%	98.8%
Connecticut	5,684.60	4	42.1%	84.8%
New Jersey	5,458.95	5	36.4%	77.5%
Alaska	5,409.59	6	35.2%	75.9%
Hawaii	4,848.45	7	21.2%	57.6%
Massachusetts	4,761.24	8	19.0%	54.8%
Maryland	4,603.49	9	15.1%	49.7%
California	4,517.23	10	12.9%	46.9%
Vermont	4,434.75	11	10.8%	44.2%
Maine	4,415.18	12	10.4%	43.5%
Rhode Island	4,408.25	13	10.2%	43.3%
Minnesota	4,363.22	14	9.1%	41.9%
Delaware	4,243.27	15	6.1%	38.0%
Illinois	4,081.10	16	2.0%	32.7%
Wisconsin	4,001.60	17	0.0%	30.1%
Pennsylvania	3,955.77	18	-1.1%	28.6%
Washington	3,948.10	19	-1.3%	28.4%
Virginia	3,934.27	20	-1.7%	27.9%
Nevada	3,917.41	21	-2.1%	27.4%
Nebraska	3,897.67	22	-2.6%	26.7%
Kansas	3,792.66	23	-5.2%	23.3%
Ohio	3,772.57	24	-5.7%	22.7%
North Dakota	3,714.20	25	-7.2%	20.8%
Louisiana	3,705.61	26	-7.4%	20.5%
Florida	3,693.49	27	-7.7%	20.1%
Indiana	3,641.39	28	-9.0%	18.4%
Colorado	3,613.65	29	-9.7%	17.5%
New Mexico	3,590.82	30	-10.2%	16.7%
Michigan	3,565.21	31	-10.9%	15.9%
Iowa	3,450.37	32	-13.8%	12.2%
New Hampshire	3,443.32	33	-13.9%	11.9%
North Carolina	3,383.84	34	-15.4%	10.0%
Oregon	3,360.26	35	-16.0%	9.2%
Georgia	3,321.04	36	-17.0%	8.0%
West Virginia	3,252.31	37	-18.7%	5.7%
Texas	3,235.36	38	-19.1%	5.2%
Arizona	3,234.08	39	-19.2%	5.1%
Kentucky	3,224.79	40	-19.4%	4.8%
Utah	3,211.10	41	-19.7%	4.4%
Montana	3,189.37	42	-20.3%	3.7%
Oklahoma	3,146.65	43	-21.3%	2.3%
Missouri	3,136.84	44	-21.6%	2.0%
Arkansas	3,113.80	45	-22.2%	1.2%
Idaho	3,075.81	46	-23.1%	0.0%
South Carolina	2,873.87	47	-28.2%	-6.6%
South Dakota	2,841.94	48	-29.0%	-7.6%
Tennessee	2,837.95	49	-29.1%	-7.7%
Mississippi	2,821.71	50	-29.5%	-8.3%
Alabama	2,781.63	51	-30.5%	-9.6%

CHART O: FY 2006 PER CAPITA INCOME

06/10/08

State	Per Capita Income (\$)	Rank Based on Income	Difference Between Each State & U.S. Average (%)	Difference Between Each State & Idaho (%)
United States	35,592			
Dist. of Col.	55,966	1	57.2%	94.6%
Connecticut	49,459	2	39.0%	72.0%
New Jersey	45,244	3	27.1%	57.3%
Massachusetts	45,050	4	26.6%	56.6%
New York	42,660	5	19.9%	48.3%
Maryland	42,658	6	19.9%	48.3%
Virginia	38,644	7	8.6%	34.4%
Wyoming	38,610	8	8.5%	34.3%
California	38,520	9	8.2%	33.9%
New Hampshire	38,472	10	8.1%	33.8%
Colorado	38,213	11	7.4%	32.9%
Delaware	38,134	12	7.1%	32.6%
Minnesota	37,959	13	6.7%	32.0%
Nevada	37,624	14	5.7%	30.8%
Illinois	37,369	15	5.0%	29.9%
Alaska	37,021	16	4.0%	28.7%
Rhode Island	36,799	17	3.4%	28.0%
Washington	36,727	18	3.2%	27.7%
Pennsylvania	35,818	19	0.6%	24.5%
Hawaii	35,797	20	0.6%	24.5%
Florida	35,554	21	-0.1%	23.6%
Vermont	33,895	22	-4.8%	17.9%
Texas	33,855	23	-4.9%	17.7%
Nebraska	33,639	24	-5.5%	17.0%
Kansas	33,626	25	-5.5%	16.9%
Wisconsin	33,512	26	-5.8%	16.5%
Michigan	33,279	27	-6.5%	15.7%
Ohio	32,625	28	-8.3%	13.4%
North Dakota	32,285	29	-9.3%	12.3%
Iowa	32,239	30	-9.4%	12.1%
Oregon	32,163	31	-9.6%	11.8%
Missouri	32,031	32	-10.0%	11.4%
South Dakota	31,612	33	-11.2%	9.9%
Indiana	31,497	34	-11.5%	9.5%
Maine	31,485	35	-11.5%	9.5%
Georgia	31,333	36	-12.0%	8.9%
Tennessee	31,310	37	-12.0%	8.9%
Oklahoma	31,126	38	-12.5%	8.2%
North Carolina	31,125	39	-12.6%	8.2%
Arizona	30,732	40	-13.7%	6.9%
Alabama	29,938	41	-15.9%	4.1%
Montana	29,833	42	-16.2%	3.7%
Kentucky	28,954	43	-18.7%	0.7%
South Carolina	28,899	44	-18.8%	0.5%
New Mexico	28,876	45	-18.9%	0.4%
Idaho	28,759	46	-19.2%	0.0%
Utah	28,319	47	-20.4%	-1.5%
Arkansas	27,565	48	-22.6%	-4.2%
West Virginia	27,334	49	-23.2%	-5.0%
Louisiana	27,014	50	-24.1%	-6.1%
Mississippi	26,205	51	-26.4%	-8.9%